

# RAIPUR MUNICIPAL CORPORATION

## Financial Statements

(For the Financial Year 2013-14)



**Financial Consultant**

**Borkar and Muzumdar**  
(Chartered Accountants)

# RAIPUR MUNICIPAL CORPORATION

RAIPUR, CHHATTISGARH-492001

## BALANCE SHEET

AS AT 31ST MARCH 2014

Account Code	Description of items	Schedule No.	As At 31st March 2014			As At 31st March 2013		
			₹	₹	₹	₹	₹	₹
	<b>SOURCES OF FUNDS</b>							
	<b>Reserves and Surplus</b>							
3-10	Municipal (General) Fund	B-1		17,569,811,660.53			17,517,136,368.82	
3-11	Earmarked Funds	B-2		0.00			0.00	
3-12	Reserves	B-3		1,218,777,958.33			361,290,125.72	
	<i>Sub Total</i>			18,788,589,618.86	18,788,589,618.86		17,878,426,494.54	17,878,426,494.54
3-20	Grants, Contributions for specific purposes	B-4		3,204,522,172.10	3,204,522,172.10		2,402,154,789.65	2,402,154,789.65
	<b>Loans</b>							
3-30	Secured loans	B-5		909,368,641.00			909,368,641.00	
3-31	Unsecured loans	B-6		0.00			0.00	
	<i>Sub Total</i>				909,368,641.00			909,368,641.00
	<b>TOTAL</b>				<b>22,902,480,431.96</b>			<b>21,189,949,925.19</b>
	<b>APPLICATION OF FUNDS</b>							
	<b>Fixed Assets including Statues &amp; Heritage Assets</b>	B-11						
4-10	Gross Block			17,257,689,151.49			15,791,401,997.49	
4-11	Less: Accumulated Depreciation			3,704,611,785.12			3,010,460,453.73	
	Net Block			13,553,077,366.37			12,780,941,543.76	
4-12	Capital work-in-progress			2,949,358,401.65	16,502,435,768.02		2,634,238,027.65	15,415,179,571.41
	<b>Investments</b>							
4-20	Investment - General Fund	B-12		101,367,853.00			250,750,753.00	
4-21	Investment - Other Funds	B-13		0.00	101,367,853.00		0.00	250,750,753.00
	<b>Working Capital [Sub Total (A) - Sub Total (B)]</b>							
	<b>Current assets, loans &amp; advances</b>							
4-30	Stock in hand (Inventories)	B-14		21,476,364.67			19,658,486.00	
4-31	Sundry Debtors (Receivables)	B-15						
	Gross amount outstanding			118,127,656.00			111,195,208.00	
4-32	Less: Accumulated provision against bad and doubtful Receivables			0.00	118,127,656.00		0.00	111,195,208.00
4-40	Prepaid expenses	B-16		0.00			0.00	
4-50	Cash and Bank Balances	B-17		3,933,062,612.10			3,268,829,048.51	
4-60	Loans, advances and deposits	B-18		3,375,006,633.54			3,356,924,666.54	
	<i>Sub Total (A)</i>			7,447,673,266.31			6,756,607,409.05	

Account Code	Description of items	Schedule No.	As At 31st March 2014			As At 31st March 2013		
	<b>Less: Current Liabilities and Provisions</b>							
3-40	Deposits received	B-7		327,723,147.28			248,070,897.07	
3-41	Deposit works	B-8		0.00			0.00	
3-50	Other liabilities	B-9		1,021,369,395.09			987,648,036.20	
3-60	Provisions	B-10		0.00			0.00	
	<i>Sub Total (B)</i>			1,349,092,542.37	6,098,580,723.94		1,235,718,933.27	5,520,888,475.78
4-70	<b>Other Assets</b>	B-19			200,096,087.00			3,131,125.00
480	<b>Miscellaneous Expenditure (to the extent not written off)</b>	B-20			0.00			0.00
	<b>TOTAL</b>				<b>22,902,480,431.96</b>			<b>21,189,949,925.19</b>
	Significant Accounting Principles	B-21A						
	Notes to Accounts	B-21B						

Accountant

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)

Commissioner

Commissioner  
Municipal Corporation, Raipur (C.G.)

Financial Consultant

Place: Raipur  
Date:



# RAIPUR MUNICIPAL CORPORATION

RAIPUR, CHHATTISGARH-492001

## INCOME AND EXPENDITURE STATEMENT

For the year ended 31st March 2014

Account Code	Item/ Head of Account	Schedule No	Year ended 31st March 2014	Year ended 31st March 2013
			₹	₹
	<b>INCOME</b>			
1-10	Tax Revenue	IE-1	588,537,049.00	545,543,556.00
1-20	Assigned Revenues & Compensation	IE-2	562,888,120.00	302,679,189.00
1-30	Rental Income from Municipal Properties	IE-3	36,662,852.00	21,820,607.00
1-40	Fees & User Charges	IE-4	160,485,518.37	167,738,263.96
1-50	Sale & Hire Charges	IE-5	5,321,743.00	2,871,202.17
1-60	Revenue Grants, Contributions & Subsidies	IE-6	400,405,577.00	800,335,134.00
1-70	Income from Investments	IE-7	99,054,028.20	149,191,351.00
1-71	Interest Earned	IE-8	28,875,803.00	28,196,224.44
1-80	Other Income	IE-9	3,409.00	0.00
<b>A</b>	<b>Total - INCOME</b>		<b>1,882,234,099.57</b>	<b>2,018,375,527.57</b>
	<b>EXPENDITURE</b>			
2-10	Establishment Expenses	IE-10	848,610,837.00	797,293,883.56
2-20	Administrative Expenses	IE-11	101,471,635.87	138,463,760.00
2-30	Operations & Maintenance	IE-12	700,564,851.74	692,980,881.35
2-40	Interest & Finance Expenses	IE-13	168,110.25	213,623.51
2-50	Programme Expenses	IE-14	16,703,117.00	7,430,014.00
2-60	Revenue Grants, Contributions & subsidies	IE-15	161,940,256.00	123,420,781.00
2-70	Provisions & Write off	IE-16	0.00	0.00
2-71	Miscellaneous Expenses	IE-17	100,000.00	0.00
2-72	Depreciation		694,151,331.39	766,784,874.28
<b>Less</b>	<b>Depreciation Transfer to Capital Contribution</b>		<b>(694,151,331.39)</b>	<b>(766,784,874.28)</b>
<b>B</b>	<b>Total - EXPENDITURE</b>		<b>1,829,558,807.86</b>	<b>1,759,802,943.42</b>
<b>A-B</b>	<b>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</b>		<b>52,675,291.71</b>	<b>258,572,584.15</b>
2-80	<b>Add/Less: Prior period Items (Net)</b>	IE-18	0.00	(37,883.00)
	<b>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</b>		<b>52,675,291.71</b>	<b>258,534,701.15</b>
2-90	<b>Less: Transfer to Reserve Funds</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net balance being surplus/ deficit carried over to Municipal Fund</b>		<b>52,675,291.71</b>	<b>258,534,701.15</b>

Accountant

*[Signature]*  
Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)

Commissioner

*[Signature]*  
Commissioner  
Municipal Corporation, Raipur (C.G.)

Financial Consultant



# RAIPUR MUNICIPAL CORPORATION

## Statement Of Cash Flow

For the year ended 31st March 2014

Particulars	Current Year Amount	Previous Year Amount
	₹	₹
1	2	3
<b>[A] Cash flows from operating activities</b>		
Gross surplus/(deficit) over expenditure	52,675,291.71	258,572,584.15
<u>Add: Adjustments for</u>		
Depreciation	-	-
Provisions	-	-
Interest & finance expenses	-	-
<u>Less: Adjustments for</u>		
Profit on disposal of assets	-	-
Dividend Income	-	-
Investment Income	-	-
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items	52,675,291.71	258,572,584.15
Changes in current assets and current liabilities		
(Increase)/decrease in Sundry debtors	(6,932,448.00)	(8,744,012.00)
(Increase)/decrease in Stock in hand	(1,817,878.67)	(33,937.00)
(Increase)/decrease in prepaid expenses	-	-
(Increase)/decrease in other current assets	(18,081,967.00)	175,492,613.00
(Decrease)/increase in Deposits received	79,652,250.21	33,989,807.22
(Decrease)/increase in Deposits works	(196,964,962.00)	542,160,850.00
(Decrease)/increase in other current liabilities	33,721,358.89	70,557,714.98
(Decrease)/increase in provisions	-	-
Extraordinary items {please specify}	-	(37,883.00)
<b>Net cash generated from /(used in) operating activities [A]</b>	<b>(57,748,354.86)</b>	<b>1,071,957,737.35</b>
<b>[B] Cash flows from investing activities</b>		
(Increase)/decrease of fixed assets & CWIP	(1,781,407,528.00)	(1,893,542,539.65)
(Increase)/decrease in Special funds/grants	-	-
(Increase)/decrease in Earmarked funds	-	-
(Increase)/decrease of Investments	149,382,900.00	795,335,214.00
<b>Add:</b>		
Proceeds from disposal of assets	-	-
Proceeds from disposal of investments	-	-
Investment income received	-	-
<b>Net cash generated from /(used in) investing activities [B]</b>	<b>(1,632,024,628.00)</b>	<b>(1,098,207,325.65)</b>
<b>[c] Cash flows from financing activities</b>		
<b>Add:</b>		
Grants	2,819,196,996.45	2,807,389,693.65
Loans from banks/others received	-	-
<b>Less:</b>		
Grants	465,190,450.00	1,293,936,643.00
Loans repaid during the period	-	-
Loans & advances to employees	-	-
Loans to others Finance expenses	-	-

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



Particulars	Current Year Amount	Previous Year Amount
	₹	₹
1	2	3
Net cash generated from (used in) financing activities [c]	2,354,006,546.45	1,513,453,050.65
Net increase/ (decrease) in cash and cash equivalents (A + B + C)	664,233,563.59	1,487,203,462.35
Cash and cash equivalents at beginning of period	3,268,829,048.51	1,781,625,586.16
Cash and cash equivalents at end of period		
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:		
• Cash Balances	2,088,220.08	2,597,908.47
• Bank Balances	3,930,974,392.02	3,266,231,140.04
• Scheduled co-operative banks	-	-
• Balances with Post offices	-	-
• Balances with other banks	-	-
Total of the breakup of cash and cash equivalents	3,933,062,612.10	3,268,829,048.51

  
 Deputy Commissioner (Finance)  
 Municipal Corporation, Raipur (C.G.)



  
 Commissioner  
 Municipal Corporation, Raipur (C.G.)

# RAIPUR MUNICIPAL CORPORATION

## RECEIPTS AND PAYMENTS ACCOUNT

For the period from 1st April 2013 to 31st March 2014

Account Code	Head of Account	Balance as at 31st March 2014	Account Code	Head of Account	Balance as at 31st March 2014
		Amount			Amount
		₹			₹
	<b>Opening Balances</b>				
	Cash balances including Imprest	2,597,908.47			
	Balances with Banks/Treasury (including balances in designated bank accounts)	3,266,231,140.04			
	<b>Total (A)</b>	<b>3,268,829,048.51</b>			
	<b>Operating Receipts</b>			<b>Operating Payments</b>	
1-10	Tax Revenue	53,969,143.00	2-10	Establishment Expenses	357,497,290.00
1-20	Assigned Revenues & Compensation	562,888,120.00	2-20	Administrative Expenses	55,877,299.00
1-30	Rental Income from Municipal Properties	15,050,643.00	2-30	Operations & Maintenance	321,586,622.00
1-40	Fees & User Charges	160,476,083.37	2-40	Interest & Finance Charges	168,110.25
1-50	Sale & Hire Charges	5,321,743.00	2-50	Programme Expenses	1,392,927.00
1-60	Revenue Grants, Contributions & Subsidies	182,467,027.00	2-60	Revenue Grants, Contributions & subsidies	116,453,751.00
1-70	Income from Investments	86,931,309.20	2-71	Miscellaneous Expenses	100,000.00
1-71	Interest Earned	28,875,803.00	2-85	Prior Period	0.00
1-80	Other Income	3,409.00	4-30	Purchase of Stores	0.00
		0.00		Other Collections on behalf of State and Central Government	0.00
1-85	Prior Period				
	<b>Total (B)</b>	<b>1,095,983,280.57</b>		<b>Total (A)</b>	<b>853,075,999.25</b>
	<b>Non-Operating Receipts</b>			<b>Non-Operating Payments</b>	
3-30/31	Loans Received		3-50	Other Payables	2,685,191,902.00
3-40	Deposits Received	107,609,920.82	3-50	Refunds Payable	0.00
		2,815,196,996.45			
3-20	Grants and contribution for specific purposes			Repayment of Loans	0.00
	Sale proceeds from Assets	0.00		Refund of Deposits	38,021,840.00
	Realization of Investment - General Fund	378,307,121.00	4-10	Acquisition / Purchase of Fixed Assets	119,962,611.00
	Realization of Investment - Other Funds	0.00	4-12	Capital Work - In - Progress	58,240,791.00
3-41	Deposit works	0.00	3-41	Deposit works	17,156,895.00

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



Account Code	Head of Account	Balance as at 31st March 2014	Account Code	Head of Account	Balance as at 31st March 2014
		Amount			Amount
		₹			₹
<b>3-50</b>	Revenue Collected in Advance	0.00	<b>4-20</b>	Investments - General Fund	212,500,000.00
	Loans & Advances to Employees (recovery)	4,297,301.00	<b>4-21</b>	Investments - Other Funds	0.00
	Other Loans & Advances (recovery)	-	<b>4-60</b>	Loans & Advances to Employees	23,376,264.00
	Deposits with External Agencies (recovery)	-	<b>4-40</b>	Prepaid Expenses	0.00
	Other Receipts (Specify)	38,990,172.00	<b>4-60</b>	Other Loans & Advances	0.00
	Sundry Debtors	550,083,458.00	<b>4-60</b>	Deposits with External Agencies	0.00
	<b>Total (C)</b>	<b>3,894,484,969.27</b>		Other Payments (Specify)	4,292,067.00
				Grants and contribution for specific purposes	242,778,317.00
				<b>Total (B)</b>	<b>3,401,520,687.00</b>
				<b>Closing Balances</b>	
				Cash balances including Imprest	2,088,220.08
				Balances with Banks/Treasury (including balances in designated bank accounts)	3,930,974,392.02
				Bank balance in transit	71,638,000.00
				<b>Total (C)</b>	<b>4,004,700,612.10</b>
	<b>Grand Total (A+B+C)</b>	<b>8,259,297,298.35</b>		<b>Grand Total (A+B+C)</b>	<b>8,259,297,298.35</b>

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



Commissioner  
Municipal Corporation, Raipur (C.G.)

Schedule B-1: Municipal (General) Fund

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account (Municipal Fund)	Total
		₹	₹	₹	₹	₹	₹
31010	Balance as at 31.03.2013 (A)	0.00	0.00	0.00	0.00	17,517,136,368.82	<b>17,517,136,368.82</b>
	Surplus for the year	0.00	0.00	0.00	0.00	52,675,291.71	52,675,291.71
31090	Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
	Additions during the year (B)	0.00	0.00	0.00	0.00	52,675,291.71	52,675,291.71
	Total (C= A+B)	0.00	0.00	0.00	0.00	17,569,811,660.53	<b>17,569,811,660.53</b>
	Deficit for the year	0.00	0.00	0.00	0.00	0.00	0.00
31090	Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
	Deductions during the year (D)	0.00	0.00	0.00	0.00	0.00	0.00
310	<b>Balance as at 31.03.2014 (E= C-D)</b>	0.00	0.00	0.00	0.00	<b>17,569,811,660.53</b>	<b>17,569,811,660.53</b>

  
 Deputy Commissioner (Finance)  
 Municipal Corporation, Raipur (C.G.)



  
 Commissioner  
 Municipal Corporation, Raipur (C.G.)

**Schedule B-2: Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund (Unutilised)**

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident fund	Total (Rs.)
		₹	₹	₹	₹	₹	₹	₹	₹
	<b>Balance as at 31.03.2013 (A)</b>								0.00
	Additions to the Special Fund (B)								
	Transfer from Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest/Dividend earned on Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Profit on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Appreciation in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other addition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total (B)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total (A+B)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Payments out of Funds(C)								
	(I)Capital expenditure on:								
	Fixed Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(II)Revenue Expenditure on:						0.00	0.00	0.00
	Salary, Wages and allowances etc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Rent Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(III)Other:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Loss on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Diminution in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transferred to Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total (C)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311	<b>Balance as at 31.03.2014 (A+B-C)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



Schedule B-3: Reserves

Account Code	Particulars	Balance as at 31.03.2013	Additions during the year	Total	Deductions during the year	Balance as at 31.03.2014
		₹	₹	₹	₹	₹
31210	Capital Contribution	361,290,125.72	1,551,639,164.00	1,912,929,289.72	694,151,331.39	1,218,777,958.33
31211	Capital Reserve	0.00	0.00	0.00	0.00	0.00
31220	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00	0.00
31230	Special Funds (Utilised)	0.00	0.00	0.00	0.00	0.00
31240	Statutory Reserve	0.00	0.00	0.00	0.00	0.00
31250	General Reserve	0.00	0.00	0.00	0.00	0.00
31260	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
	<b>Total Reserve funds</b>	<b>361,290,125.72</b>	<b>1,551,639,164.00</b>	<b>1,912,929,289.72</b>	<b>694,151,331.39</b>	<b>1,218,777,958.33</b>

  
 Deputy Commissioner (Finance)  
 Municipal Corporation, Raipur (C.G.)



**Schedule B-4: Grants & Contribution for Specific Purposes - Unutilised**

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others	Total
	₹	₹	₹	₹	₹	₹
Account Code	32010	32020	32030	32040	32080	
<b>Balance as at 31.03.2013 (A)</b>	246,981,342.65	2,155,173,447.00	0.00	0.00	0.00	2,402,154,789.65
Additions to the Grants (B)						
Grant received during the year	1,229,678,844.45	1,589,518,152.00	0.00	0.00	0.00	2,819,196,996.45
Interest/Dividend earned on Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00
Profit on disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00
Appreciation in Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00
Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total (B)</b>	1,229,678,844.45	1,589,518,152.00	0.00	0.00	0.00	2,819,196,996.45
<b>Total (A+B)</b>	1,476,660,187.10	3,744,691,599.00	0.00	0.00	0.00	5,221,351,786.10
Payments out of funds (C)						
(I) Capital expenditure on Fixed Assets	0.00	1,551,639,164.00	0.00	0.00	0.00	1,551,639,164.00
(II) Capital Expenditure on Other Assets	0.00	0.00	0.00	0.00	0.00	0.00
(III) Revenue Expenditure on						
Salary, Wages, allowances etc.	0.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00
Other	748,161,392.00	(282,970,942.00)	0.00	0.00	0.00	465,190,450.00
(IV) Other:						
Loss on disposal of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Grant Investments	0.00	0.00	0.00	0.00	0.00	0.00
Grants Refunded/disbursed	0.00	0.00	0.00	0.00	0.00	0.00
(V) Other administrative charges			0.00	0.00	0.00	0.00
<b>Total (C)</b>	748,161,392.00	1,268,668,222.00	0.00	0.00	0.00	2,016,829,614.00
<b>Balance as at 31.03.2014 (A+B-C)</b>	<b>728,498,795.10</b>	<b>2,476,023,377.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,204,522,172.10</b>

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



**Schedule B-5: Secured Loans**

Account Code	Particulars	Balance as at 31.03.2014	Balance as at 31.03.2013
		₹	₹
33010	Loans from Central Government	0.00	0.00
33020	Loans from State Government	837,281,615.00	837,281,615.00
33030	Loans from Govt. Bodies & Associations	0.00	0.00
33040	Loans from international agencies	0.00	0.00
33050	Loans from banks & other financial institutions	72,087,026.00	72,087,026.00
33060	Other term loans	0.00	0.00
33070	Bonds & debentures	0.00	0.00
33080	Other loans	0.00	0.00
	<b>Total Secured Loans</b>	<b>909,368,641.00</b>	<b>909,368,641.00</b>

**Schedule B-6: Unsecured Loans**

Account Code	Particulars	Balance as at 31.03.2014	Balance as at 31.03.2013
		₹	₹
33110	Loans from Central Government	0.00	0.00
33120	Loans from State Government	0.00	0.00
33130	Loans from Govt. Bodies & Associations	0.00	0.00
33140	Loans from international agencies	0.00	0.00
33150	Loans from banks & other financial institutions	0.00	0.00
33160	Other term loans	0.00	0.00
33170	Bonds & debentures	0.00	0.00
33180	Other loans	0.00	0.00
	<b>Total Unsecured Loans</b>	<b>0.00</b>	<b>0.00</b>

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



Schedule B-7: Deposits Received

Account Code	Particulars	Balance as at 31.03.2014	Balance as at 31.03.2013
		₹	₹
34010	<b><u>I. From Contractors</u></b>		
	Earnest Money Deposits	2,334,742.00	2,445,742.00
	Initial Security Deposits	0.00	0.00
	Security Deposit	99,848,046.46	125,707,859.07
	Additional Performance Security	0.00	0.00
	DWH- Contractors	0.00	0.00
34020	<b><u>II. From Revenues</u></b>	225,485,208.82	119,862,146.00
34030	<b><u>III. From staff</u></b>	0.00	0.00
34080	<b><u>IV. From Others</u></b>	55,150.00	55,150.00
	<b>Total Deposits Received</b>	<b>327,723,147.28</b>	<b>248,070,897.07</b>

  
Deputy Commissioner (Finance)  
Municipal Corporation, Rajpur (C.G.)



Schedule B-8: Deposit Works

Account Code	Particulars	Balance as at 01.04.2013	Additions during the current year	Utilisation/ Expenditure	Balance as at 31.03.2014
		₹	₹	₹	₹
34110	For Civil Works	0.00	0.00	0.00	0.00
34120	For Electrical works	0.00	0.00	0.00	0.00
34180	For Others	0.00	0.00	0.00	0.00
	<b>Total of Deposit Works</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

  
 Deputy Commissioner (Finance)  
 Municipal Corporation, Raipur (C.G.)



**Schedule B-9: Other Liabilities**

Account Code	Particulars	Balance as at 31.03.2014	Balance as at 31.03.2013
		₹	₹
35010	Creditors	341,008,721.19	336,840,912.05
35011	Employee Liabilities	61,365,090.20	53,583,007.20
35012	Interest Accrued and Due	348,659,867.00	348,659,867.00
35013	Outstanding liabilities	82,855,088.00	82,702,853.00
35020	Recoveries Payable	24,835,919.70	18,477,531.95
35030	Government Dues Payable	55,590,136.00	61,760,440.00
35040	Refunds Payable	23,852,500.00	23,852,500.00
35041	Advance Collection of Revenues	1,064.00	1,064.00
35080	Expenses Payable	83,201,009.00	61,769,861.00
	<b>Total Other Liabilities</b>	<b>1,021,369,395.09</b>	<b>987,648,036.20</b>

**Schedule B-10: Provisions**

Account Code	Particulars	Balance as at 31.03.2014	Balance as at 31.03.2013
		₹	₹
36010	Provision for Expenses	0.00	0.00
36020	Provision for Interest	0.00	0.00
36030	Provision for Other Assets	0.00	0.00
	<b>Total Provisions</b>	<b>0.00</b>	<b>0.00</b>

  
Deputy Commissioner (Finance)  
Municipal Corporation, Rajpur (C.G.)



Schedule B-11: Fixed Assets

Account Code	Particulars of Assets	Gross Block				Accumulated Depreciation				Net Block	
		Balance as at 01.04.2013	Additions during year	Deductions during the year	Balance as at 31.03.2014	Balance as at 01.04.2013	Additions during year	Deductions during the year	Balance as at 31.03.2014	Balance as at 31.03.2014	Balance as at 31.03.2013
	<b>Land and Building</b>										
41010	Land	8,880,414.065.00	106,078,378.00	0.00	8,986,492,443.00	0.00	0.00	0.00	0.00	8,986,492,443.00	8,880,414,065.00
41015	Lake and Ponds	57,458,773.00	63,380,241.00	0.00	120,839,014.00	0.00	0.00	0.00	0.00	120,839,014.00	57,458,773.00
41020	Buildings	929,775,273.00	240,222,074.00	0.00	1,169,997,347.00	119,806,906.85	38,343,333.98	0.00	158,150,240.83	1,011,847,106.17	809,968,366.15
41025	Heritage Buildings	2,116,300.00	255,000.00	0.00	2,371,300.00	0.00	0.00	0.00	0.00	2,371,300.00	2,116,300.00
	<b>Infrastructure Assets</b>										
41030	Roads and Bridges	2,947,768,746.84	454,456,079.50	0.00	3,402,224,826.34	1,763,114,281.45	457,683,396.20	0.00	2,220,797,677.65	1,181,427,148.69	1,184,654,465.39
41031	Sewerage and drainage	1,509,529,705.85	364,239,355.50	0.00	1,873,769,061.35	516,461,280.51	119,887,737.84	0.00	636,349,018.35	1,237,420,043.00	993,068,425.34
41032	Water ways	618,788,432.00	147,353,353.00	0.00	766,141,785.00	108,101,082.78	21,388,808.09	0.00	129,489,890.87	636,651,894.13	510,687,349.22
41033	Public Lighting	339,329,826.00	7,637,023.00	0.00	346,966,849.00	289,017,606.70	6,507,813.62	0.00	295,525,420.32	51,441,428.68	50,312,219.30
41034	Bridges	73,274,696.80	28,023,362.00	0.00	101,298,058.80	10,359,567.44	4,572,088.03	0.00	14,931,655.47	86,366,403.33	62,915,129.36
	<b>Other assets</b>										
41040	Plants & Machinery	110,555,133.00	16,127,623.00	0.00	126,682,756.00	59,936,883.40	12,370,559.20	0.00	72,307,442.60	54,375,313.40	50,618,249.60
41050	Vehicles	174,419,661.00	27,806,286.00	0.00	202,225,947.00	76,919,531.60	16,729,563.98	0.00	95,649,095.58	106,576,851.42	97,500,129.40
41060	Office & other equipment	52,521,423.00	2,057,283.00	0.00	54,578,706.00	20,560,454.85	4,922,348.45	0.00	25,482,803.30	29,095,902.70	31,960,968.15
41070	Furniture, fixtures, electrical appliances	95,092,187.00	8,651,096.00	0.00	103,743,283.00	46,147,080.65	9,709,904.50	0.00	55,856,985.15	47,886,297.85	48,945,106.35
41080	Other fixed Assets	357,775.00	0.00	0.00	357,775.00	35,777.50	35,777.50	0.00	71,555.00	286,220.00	321,997.50
	<b>Total of Complete Assets (A)</b>	<b>15,791,401,997.49</b>	<b>1,466,287,154.00</b>	<b>0.00</b>	<b>17,257,689,151.49</b>	<b>3,010,460,453.73</b>	<b>694,151,331.39</b>	<b>0.00</b>	<b>3,704,611,785.12</b>	<b>13,553,077,366.37</b>	<b>12,780,941,543.76</b>
	<b>Capital work-in-progress</b>										
	Municipal Properties	2,634,238,027.65	315,720,374.00	600,000.00	2,949,358,401.65	0.00	0.00	0.00	0.00	2,949,358,401.65	2,634,238,027.65
	Infrastructure Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
412	<b>Total of Capital Work in Progress (B)</b>	<b>2,634,238,027.65</b>	<b>315,720,374.00</b>	<b>600,000.00</b>	<b>2,949,358,401.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,949,358,401.65</b>	<b>2,634,238,027.65</b>

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



Schedule B-12: Investments - General Fund

Account Code	Particulars	With whom invested	Face Value	Balance as at 31.03.2014	Balance as at 31.03.2013
		₹	₹	₹	₹
42010	Central Government Securities		0.00	0.00	0.00
42020	State Government Securities		0.00	0.00	0.00
42030	Debentures and Bonds		0.00	0.00	0.00
42040	Preference Shares		0.00	0.00	0.00
42050	Equity Shares		0.00	0.00	0.00
42060	Units of Mutual Funds		0.00	0.00	0.00
42080	Other Investments : (Fixed Deposit)		0.00	101,367,853.00	250,750,753.00
	<b>Total of Investments - General Fund</b>		<b>0.00</b>	<b>101,367,853.00</b>	<b>250,750,753.00</b>

Schedule B-13: Investments - Other Funds

Account Code	Particulars	With whom invested	Face Value	Balance as at 31.03.2014	Balance as at 31.03.2013
		₹	₹	₹	₹
42110	Central Government Securities		0.00	0.00	0.00
42120	State Government Securities		0.00	0.00	0.00
42130	Debentures and Bonds		0.00	0.00	0.00
42140	Preference Shares		0.00	0.00	0.00
42150	Equity Shares		0.00	0.00	0.00
42160	Units of Mutual Funds		0.00	0.00	0.00
42180	Other Investments		0.00	0.00	0.00
	<b>Total of Investment-Other Funds</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



**Schedule B-14: Stock in Hand (Inventories)**

Account Code	Particulars	Balance as at 31.03.2014	Balance as at 31.03.2013
		₹	₹
43010	Stores	21,476,364.67	19,658,486.00
43020	Loose tools	0.00	0.00
43030	Others	0.00	0.00
	<b>Total Stock in Hand</b>	<b>21,476,364.67</b>	<b>19,658,486.00</b>

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



## Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount Receivable as at 31.03.2014	Provision on Receivables as at 31.03.2014	Provision on Receivables for the Year 2013-14	Balance as at 31.03.2014	Gross Amount Receivable as at 31.03.2013	Provision on Receivables as at 31.03.2013	Balance as at 31.03.2013
		₹	₹	₹	₹	₹	₹	₹
43110	<b>Receivables for Property Taxes</b>							
	Holding Tax							
	Less than 5 years	42,245,000.00	0.00	0.00	42,245,000.00	39,414,000.00	0.00	39,414,000.00
	More than 5 years	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Sub Total</i>	42,245,000.00	0.00	0.00	42,245,000.00	39,414,000.00	0.00	39,414,000.00
43191	Less: State Government Cesses/Levies in Taxes-Control Accounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Net Receivables of Property Taxes	42,245,000.00	0.00	0.00	42,245,000.00	39,414,000.00	0.00	39,414,000.00
43119	<b>Receivable of Other Taxes</b>							
	Less Than 3 Years	23,198,105.00	0.00		23,198,105.00	20,184,208.00	0.00	20,184,208.00
	More than 3 years	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43199	<i>Sub Total</i>	23,198,105.00	0.00	0.00	23,198,105.00	20,184,208.00	0.00	20,184,208.00
	Less: State Government Cesses/Levies in Taxes - Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Net Receivables of Other Taxes	23,198,105.00	0.00	0.00	23,198,105.00	0.00	0.00	20,184,208.00
43120	<b>Receivable of Cess Income</b>							
	Less than 3 years	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	More than 3 years	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43130	<b>Receivables for Fees and User Charges</b>							
	Less Than 3 Years	34,053,000.00	0.00	0.00	34,053,000.00	28,946,000.00	0.00	28,946,000.00
	More than 3 years	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Sub Total</i>	34,053,000.00	0.00	0.00	34,053,000.00	28,946,000.00	0.00	28,946,000.00
43140	<b>Receivables from Other Sources</b>							
	Market Rent Receivable							
	Less Than 3 Years	18,631,551.00	0.00	0.00	0.00	22,651,000.00	0.00	22,651,000.00
	More than 3 years	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Sub Total</i>	18,631,551.00	0.00	0.00	18,631,551.00	22,651,000.00	0.00	22,651,000.00
43150	<b>Receivables from Government</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Sub Total</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43180	<b>Receivables Control Account</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Sub-total</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total of Sundry Debtors (Receivables)</b>	118,127,656.00	0.00	0.00	118,127,656.00	111,195,208.00	0.00	111,195,208.00

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



**Schedule B-16: Prepaid Expenses**

Account Code	Particulars	Balance as at 31.03.2014	Balance as at 31.03.2013
		₹	₹
44010	Establishment	0.00	0.00
44020	Administrative	0.00	0.00
44030	Operations & Maintenance	0.00	0.00
	<b>Total Prepaid expenses</b>	<b>0.00</b>	<b>0.00</b>

**Schedule B-17 :Cash and Bank Balances**

Account Code	Particulars	Balance as at 31.03.2014	Balance as at 31.03.2013
		₹	₹
<b>45010</b>	<b>1. Cash in Hand</b>		
	a. At Head Office	2,088,220.08	2,597,908.47
	<b>Total Cash in Hand (A)</b>	<b>2,088,220.08</b>	<b>2,597,908.47</b>
	<b>2. Balance with Bank</b>		
	<b>Balance with Bank- Municipal Fund</b>		
45021	Nationalised Bank	3,027,196,806.53	2,650,126,359.91
45022	Other Scheduled Bank	887,260,610.88	601,607,869.52
45023	Scheduled Co-operative Banks	16,516,974.61	14,496,910.61
45024	Post Office	0.00	0.00
	<b>Balance with Bank- Special Fund</b>		
45041	Nationalised Bank	0.00	0.00
45042	Other Scheduled Bank	0.00	0.00
45043	Scheduled Co-operative Banks	0.00	0.00
45044	Post Office	0.00	0.00
	<b>Balance with Bank- Grant Fund</b>		
45061	Nationalised Bank	0.00	0.00
45062	Other Scheduled Bank	0.00	0.00
45063	Scheduled Co-operative Banks	0.00	0.00
45064	Post Office	0.00	0.00
	<b>Total Balance with Bank (B)</b>	<b>3,930,974,392.02</b>	<b>3,266,231,140.04</b>
	<b>Total Cash and Bank balances [A + B]</b>	<b>3,933,062,612.10</b>	<b>3,268,829,048.51</b>

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



**Schedule B-18: Loans, Advances, and Deposits**

Account Code	Particulars	Opening Balance as at 01.04.2013	Paid during the Current Year	Recovered During the Year	Balance as at 31.03.2014
		₹	₹	₹	₹
46010	Loans and advances to employees	26,953,011.54	23,001,445.00	4,919,478.00	45,034,978.54
46020	Employees Provident Fund Loans	0.00	0.00	0.00	-
46030	Loans to Others	24,000.00	384,834.00	384,834.00	24,000.00
46040	Advance to Suppliers and Contractors	3,316,953,005.00	0.00	-	3,316,953,005.00
46050	Advance to Others	12,885,250.00	-	-	12,885,250.00
46060	Deposit with External Agencies	109,400.00	-	-	109,400.00
46080	Other Current Assets	0.00	-	-	-
	<i>Sub Total</i>	3,356,924,666.54	23,386,279.00	5,304,312.00	3,375,006,633.54
461	<b>Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]</b>	0.00	0.00	0.00	0.00
	<b>Total of Loans, Advances, and Deposits</b>	<b>3,356,924,666.54</b>	<b>23,386,279.00</b>	<b>5,304,312.00</b>	<b>3,375,006,633.54</b>

Deputy Commissioner (Finance)  
Municipal Corporation, Bhopal (C.O.)



**Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits**

Account Code	Particulars	Balance as at 31.03.2014	Balance as at 31.03.2013
		₹	₹
46110	Loans to Others	0.00	0.00
46120	Advances	0.00	0.00
46130	Deposits	0.00	0.00
	<b>Total Accumulated Provision</b>	<b>0.00</b>	<b>0.00</b>

**Schedule B-19: Other Assets**

Account Code	Particulars	Balance as at 31.03.2014	Balance as at 31.03.2013
		₹	₹
47010	Deposit Works	128,458,087.00	3,131,125.00
47020	Other asset control accounts	71,638,000.00	0.00
	<b>Total Other Assets</b>	<b>200,096,087.00</b>	<b>3,131,125.00</b>

**Schedule B-20: Miscellaneous Expenditure (to the extent not written off)**

Account Code	Particulars	Balance as at 31.03.2014	Balance as at 31.03.2013
		₹	₹
48010	Loan Issue Expenses Deferred	0.00	0.00
48020	Discount on Issue of Loans	0.00	0.00
48030	Deferred Revenue Expenses	0.00	0.00
48090	Others	0.00	0.00
	<b>Total Miscellaneous expenditure</b>	<b>0.00</b>	<b>0.00</b>

  
 Deputy Commissioner (Finance)  
 Municipal Corporation, Raipur (C.G.)



**Schedule IE-1: Tax Revenue**

Account Code	Particulars	Year ended 31st March 2014	Year ended 31st March 2013
		₹	₹
11001	Property tax	291,244,523.00	258,772,610.00
11002	Water tax	174,740,675.00	162,680,466.00
11003	Samekit Kar	77,430,000.00	78,638,147.00
11004	Conservancy Tax	0.00	0.00
11005	Lighting Tax	0.00	0.00
11006	Education tax	0.00	0.00
11007	Vehicle Tax	0.00	0.00
11008	Tax on Animals	0.00	0.00
11009	Electricity Tax	0.00	0.00
11010	Professional Tax	0.00	0.00
11011	Advertisement tax	19,207,000.00	15,563,000.00
11012	Pilgrimage Tax	0.00	0.00
11013	Export Tax	0.00	0.00
11051	Octroi & Toll	0.00	0.00
11052	Cess (Town Development Cess)	0.00	0.00
11080	Other taxes	25,914,851.00	29,889,333.00
	<b>Sub-total</b>	<b>588,537,049.00</b>	<b>545,543,556.00</b>
	<b>Less</b>		
11090	Tax Remissions and Refund [Schedule IE- 1 (a)]	0.00	0.00
	<b>Sub-total</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total tax revenue</b>	<b>588,537,049.00</b>	<b>545,543,556.00</b>

**Schedule IE-1 (a): Remission and Refund of taxes**

Account Code	Particulars	Year ended 31st March 2014	Year ended 31st March 2013
		₹	₹
1109001	Property taxes	0.00	0.00
1109002	Octroi and toll	0.00	0.00
1109003	Cess Income	0.00	0.00
1109004	Advertisement tax	0.00	0.00
1109011	Others	0.00	0.00
	<b>Total refund and remission of tax revenues</b>	<b>0.00</b>	<b>0.00</b>

**Schedule IE-2: Assigned Revenues & Compensation**

Account Code	Particulars	Year ended 31st March 2014	Year ended 31st March 2013
		₹	₹
12010	Taxes and Duties collected by others	479,623,879.00	255,005,408.00
12020	Compensation in lieu of Taxes / duties	83,264,241.00	47,673,781.00
12030	Compensations in lieu of Concessions	0.00	0.00
	<b>Total assigned revenues &amp; compensation</b>	<b>562,888,120.00</b>	<b>302,679,189.00</b>

**Schedule IE-3: Rental income from Municipal Properties**

Account Code	Particulars	Year ended 31st March 2014	Year ended 31st March 2013
		₹	₹
13010	Rent from Civic Amenities	35,995,540.00	21,097,397.00
13020	Rent from Office Buildings	0.00	0.00
13030	Rent from Guest Houses	0.00	0.00
13040	Rent from lease of lands	0.00	0.00
13080	Other rents	667,312.00	723,210.00
	<b>Sub-Total</b>	<b>36,662,852.00</b>	<b>21,820,607.00</b>
13090	<b>Less: Rent Remission and Refunds</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sub-total</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Rental Income from Municipal Properties</b>	<b>36,662,852.00</b>	<b>21,820,607.00</b>

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**Schedule IE- 4: Fees & User Charges - Income head-wise**

Account Code	Particulars	Year ended 31st March 2014 ₹	Year ended 31st March 2013 ₹
14010	Empanelment & Registration Charges	0.00	0.00
14011	Licensing Fees	14,067,311.00	5,000,799.00
14012	Fees for Grant of Permit	5,134,808.00	4,271,593.00
14013	Fees for Certificate or Extract	0.00	0.00
14014	Development Charges	62,311,833.00	54,530,763.00
14015	Regularization Fees	9,539,186.00	12,811,482.00
14020	Penalties and Fines	0.00	754,227.00
14040	Other Fees	65,253,630.00	85,334,498.96
14050	User Charges	4,110,901.37	5,034,901.00
14060	Entry Fees	67,849.00	0.00
14070	Service / Administrative Charges	0.00	0.00
14080	Other Charges	0.00	0.00
	<b>Sub-Total</b>	<b>160,485,518.37</b>	<b>167,738,263.96</b>
14090	<b>Less: Rent Remission and Refunds</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sub-total</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total income from Fees &amp; User Charges</b>	<b>160,485,518.37</b>	<b>167,738,263.96</b>

**Schedule IE-5: Sale & Hire Charges**

Account Code	Particulars	Year ended 31st March 2014 ₹	Year ended 31st March 2013 ₹
15010	Sale of Products	1,700,000.00	200,000.00
15011	Sale of Forms & Publications	3,621,743.00	2,671,202.17
15012	Sale of stores & scrap	0.00	0.00
15030	Sale of Others	0.00	0.00
15040	Hire Charges for Vehicles	0.00	0.00
15041	Hire Charges for Equipment	0.00	0.00
	<b>Total Income from Sale &amp; Hire charges - income head-wise</b>	<b>5,321,743.00</b>	<b>2,871,202.17</b>

**Schedule IE-6: Revenue Grants, Contributions & Subsidies**

Account Code	Particulars	Year ended 31st March 2014 ₹	Year ended 31st March 2013 ₹
16010	Revenue Grant	246,165,995.00	755,571,478.00
16020	Re-imbursement of expenses	153,723,582.00	44,701,656.00
16030	Contribution towards schemes	516,000.00	62,000.00
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>400,405,577.00</b>	<b>800,335,134.00</b>

**Schedule IE-7: Income from Investments - General Fund**

Account Code	Particulars	Year ended 31st March 2014 ₹	Year ended 31st March 2013 ₹
17010	Interest on Investments	99,054,028.20	149,191,351.00
17020	Dividend	0.00	0.00
17030	Income from projects taken up on commercial basis	0.00	0.00
17040	Profit in Sale of Investments	0.00	0.00
17080	Others	0.00	0.00
	<b>Total Income from Investments</b>	<b>99,054,028.20</b>	<b>149,191,351.00</b>

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**Schedule IE- 8: Interest Earned**

Account Code	Particulars	Year ended 31st March 2014	Year ended 31st March 2013
		₹	₹
17110	Interest from Bank Accounts	28,875,803.00	28,196,224.44
17120	Interest on Loans and advances to Employees	0.00	0.00
17130	Interest on loans to others	0.00	0.00
17180	Other Interest	0.00	0.00
	<b>Total - Interest Earned</b>	<b>28,875,803.00</b>	<b>28,196,224.44</b>

**Schedule IE- 9: Other Income**

Account Code	Particulars	Year ended 31st March 2014	Year ended 31st March 2013
		₹	₹
18010	Deposits Forfeited	0.00	0.00
18011	Lapsed Deposits	0.00	0.00
18020	Insurance Claim Recovery	0.00	0.00
18030	Profit on Disposal of Fixed asses	0.00	0.00
18040	Recovery from Employees	0.00	0.00
18050	Unclaimed Refund/ Liabilities	0.00	0.00
18060	Excess Provisions written back	0.00	0.00
18080	Miscellaneous Income	3,409.00	0.00
	<b>Total Other Income</b>	<b>3,409.00</b>	<b>0.00</b>

**Schedule IE-10: Establishment Expenses**

Account Code	Particulars	Year ended 31st March 2014	Year ended 31st March 2013
		₹	₹
21010	Salaries, Wages and Bonus	676,456,418.00	646,157,521.20
21020	Benefits and Allowances	15,158,490.00	9,411,414.00
21030	Pension	99,613,978.00	83,729,294.00
21040	Other Terminal & Retirement Benefits	57,381,951.00	57,995,654.36
	<b>Total establishment expenses</b>	<b>848,610,837.00</b>	<b>797,293,883.56</b>

**Schedule IE-11: Administrative Expenses**

Account Code	Particulars	Year ended 31st March 2014	Year ended 31st March 2013
		₹	₹
22010	Rent, Rates and Taxes	1,076,070.00	1,586,958.00
22011	Office maintenance	14,034,407.00	16,948,671.00
22012	Communication Expenses	1,832,626.00	2,401,364.00
22020	Books & Periodicals	0.00	123,169.00
22021	Printing and Stationery	2,589,709.08	3,228,281.00
22030	Traveling & Conveyance	19,606,278.00	38,326,311.00
22040	Insurance	2,076,559.00	1,672,379.00
22050	Audit Fees	0.00	0.00
22051	Legal Expenses	15,019,176.00	4,645,171.00
22052	Professional and other Fees	9,471,128.00	12,758,435.00
22060	Advertisement and Publicity	24,511,923.00	47,358,148.00
22061	Membership & subscriptions	35,000.00	715,792.00
22080	Other Administrative Expenses	11,218,759.79	8,699,081.00
	<b>Total administrative expenses</b>	<b>101,471,635.87</b>	<b>138,463,760.00</b>

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**Schedule IE-12: Operations & Maintenance**

Account Code	Particulars	Year ended 31st March 2014	Year ended 31st March 2013
		₹	₹
23010	Power & Fuel	260,227,517.00	182,587,880.00
23020	Bulk Purchases	12,000.00	16,541,905.00
23030	Consumption of Stores	36,985,405.00	49,814,462.00
23040	Hire Charges	2,887,986.00	1,452,606.00
23050	Repairs & Maintenance - Infrastructure Assets	103,793,496.58	123,158,953.35
23051	Repairs & Maintenance - Civic Amenities	26,011,102.00	34,949,289.00
23052	Repairs & Maintenance - Buildings	22,101,190.00	17,443,589.00
23053	Repairs & Maintenance - Vehicles	7,217,983.00	9,606,196.00
23054	Repairs & Maintenance - Furniture	330,985.00	576,152.00
23055	Repairs & Maintenance - Office Equipments	1,064,841.00	1,650,015.00
23056	Repairs & Maintenance - Electrical Appliances	2,909,099.00	8,001,337.00
23057	Repairs & Maintenance - Heritage Building	30,650.00	189,646.00
23059	Repairs & Maintenance - Others	2,345,931.00	1,208,945.00
23080	Other Operating & Maintenance Expenses	234,646,666.16	245,799,906.00
	<b>Total operations &amp; maintenance</b>	<b>700,564,851.74</b>	<b>692,980,881.35</b>

**Schedule IE-13: Interest & Finance Charges**

Account Code	Particulars	Year ended 31st March 2014	Year ended 31st March 2013
		₹	₹
24010	Interest on Loans From Central Government	0.00	0.00
24020	Interest on Loans From State Government	0.00	0.00
24030	Interest on Loans From Government Bodies & Associations	0.00	0.00
24040	Interest on Loans From International Agencies	0.00	0.00
24050	Interest on Loans From Banks & Other Financial Institutions	0.00	0.00
24060	Other Interest	0.00	0.00
24070	Bank Charges	168,110.25	213,623.51
24080	Other Finance Expenses	0.00	0.00
	<b>Total Interest &amp; Finance Charges</b>	<b>168,110.25</b>	<b>213,623.51</b>

**Schedule IE-14: Programme Expenses**

Account Code	Particulars	Year ended 31st March 2014	Year ended 31st March 2013
		₹	₹
25010	Election/Census Expenses	211,450.00	0.00
25020	Own Programs	16,491,667.00	7,430,014.00
25030	Share in Programs of others	0.00	0.00
	<b>Total Programme Expenses</b>	<b>16,703,117.00</b>	<b>7,430,014.00</b>

**Schedule IE-15: Revenue Grants, Contributions & Subsidies**

Account Code	Particulars	Year ended 31st March 2014	Year ended 31st March 2013
		₹	₹
26010	Grants	157,699,798.00	120,044,922.00
26020	Contributions	3,837,425.00	2,981,507.00
26030	Subsidies	403,033.00	394,352.00
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>161,940,256.00</b>	<b>123,420,781.00</b>

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**Schedule IE-16: Provisions & Write off**

Account Code	Particulars	Year ended 31st March 2014 ₹	Year ended 31st March 2013 ₹
27010	Provisions for doubtful receivables	0.00	0.00
27020	Provision for other Assets	0.00	0.00
27030	Revenues written off	0.00	0.00
27040	Assets written off	0.00	0.00
27050	Miscellaneous Expense written off	0.00	0.00
	<b>Total Provisions &amp; Write off</b>	<b>0.00</b>	<b>0.00</b>

**Schedule IE-17: Miscellaneous Expenses**

Account Code	Particulars	Year ended 31st March 2014 ₹	Year ended 31st March 2013 ₹
27110	Loss on Disposal Of Assets	0.00	0.00
27120	Loss on Disposal Of Investments	0.00	0.00
27180	Other Miscellaneous Expenses	100,000.00	0.00
	<b>Total Miscellaneous expenses</b>	<b>100,000.00</b>	<b>0.00</b>

**Schedule IE-17A: Depreciation**

Account Code	Particulars	Year ended 31st March 2014 ₹	Year ended 31st March 2013 ₹
	<b>Depreciation on Complete Assets</b>		
	<b>Land and Building</b>		
	Land	0.00	0.00
	Lake and Ponds	0.00	0.00
27220	Buildings	38,343,333.98	30,317,567.46
	Heritage Buildings	0.00	0.00
	<b>Infrastructure Assets</b>		
27230	Roads and Bridges	457,683,396.20	548,724,104.29
27231	Sewerage and drainage	119,887,737.84	92,919,023.42
27232	Water ways	21,388,808.09	16,441,502.76
27233	Public Lighting	6,507,813.62	33,255,423.92
27234	Bridges	4,572,088.03	3,064,860.89
	<b>Other assets</b>		
27240	Plants & Machinery	12,370,559.20	10,746,429.40
27250	Vehicles	18,729,563.98	17,016,460.58
27260	Office & other equipment	4,922,348.45	5,301,442.00
27270	Furniture, Fixtures, electrical appliances	9,709,904.50	8,962,282.05
27280	Other Fixed Assets	35,777.50	35,777.50
27290	Live stock	0.00	0.00
	<b>Total of Depreciation</b>	<b>694,151,331.39</b>	<b>766,784,874.28</b>

**Schedule IE-18: Prior Period Items (Net)**

Account Code	Particulars	Year ended 31st March 2014 ₹	Year ended 31st March 2013 ₹
18500	<b>Income</b>		
18510	Taxes Other - Revenues	0.00	0.00
	Recovery of revenues written off	0.00	0.00
18540	Other income	0.00	17,701.00
	<b>Sub - Total Income (a)</b>	<b>0.00</b>	<b>17,701.00</b>
28500	<b>Expenses</b>		
28550	Refund of Taxes	0.00	0.00
28560	Refund of Other Revenues	0.00	55,000.00
28580	Other Expenses	0.00	584.00
	<b>Sub - Total Expenses (b)</b>	<b>0.00</b>	<b>55,584.00</b>
	<b>Total Prior Period (Net) (a-b)</b>	<b>-</b>	<b>(37,883.00)</b>

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## RAIPUR MUNICIPAL CORPORATION

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

#### **Background:**

Urban Local Bodies (ULB) were maintaining its financial statements on cash based single entry system, and accordingly there was a limitation on the flow of information and several objectives of financial and accounting controls were not met.

With a view to bring more transparency in the process and The need for better financial recording and control systems is imperative for modern-day ULBs to function as effective and efficient institutions of public service delivery. Presently, ULBs are following the single entry cash based system of accounting, which leaves a lot to be desired for in this day of need for heightened transparency and accountability in ULB decision making.

Raipur Municipal Corporation has decided to migrate its books of accounts from present cash based single entry system to Accrual Based Double Entry Accounting system and has prepared its first ever balance sheet as at April 1, 2008, in the prescribed format and details as provided in the National Municipal Accounting Manual. ULB will follow the accounting year which begins on April 1 of every calendar year and closes on March 31, next calendar year.

#### **B-21A Significant Accounting Policies :**

##### **(a) Fixed Assets**

- Fixed Assets are stated at cost of acquisition inclusive of duties taxes, incidental expenses, erection / commissioning expenses and technical know-how fees etc. upto the date the asset is put to use, less accumulated depreciation and impairment losses, if any. Further, costs of improvement are considered in the fixed assets, if such improvement results into increase in the efficiency and original estimated life of the assets.
- Machinery spares which can be used only in connection with an item of fixed asset and whose use as per technical assessment is expected to be irregular, are capitalised and depreciated over the residual useful lives of the respective assets.
- The carrying amounts of assets are reviewed at each balance sheet date to determine if there is any indication of impairment based on external / internal factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount which represents the greater of the net realizable value and 'Value in use' of the respective assets. The estimated future cash flows considered for determining the value in use are discounted to their present value at the weighted average cost of capital.
- Assets awaiting disposal are valued at lower of written down value and net realisable value and disclosed separately.
- An increase in net book value arising on revaluation is credited to a separate reserve account under the Municipal fund as 'Revaluation Reserve Account'. A decrease in net book value arising on revaluation of fixed assets is charged to Income and Expenditure accounts.
- Expenditure in the nature of repairs and maintenance incurred to maintain the asset and sustain its functioning or the benefit of which is for less than a year, is charged off as Revenue Expenditure.
- Assets recorded in the register but not physically available is written off after a period of five years.

  
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## RAIPUR MUNICIPAL CORPORATION

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

- Lands that are acquired free of cost from the government or provided by individuals or institutions under endowment for specific purposes are priced at a nominal value of Re 1 as a symbolic cost. Where the ownership of the lands has not been transferred in favour of the ULB, but the land is in the permissive possession of the ULB, such lands is included in the Register of Land at nominal value. Cost of developing such vested lands, if any, is booked under the subhead 'land'.
- All lands that are under encroachment and belonging to the ULB and where it is not possible to have the land evacuated, appropriate provision is made on the cost of land. If the encroachment is for more than two years, provision equal to ninety percent (90%) of the carrying amount is made.
- Parks and Playgrounds is capitalized under two categories: (i) Land pertaining to Parks and Playgrounds including the cost of development of land that is booked under 'Land', and (ii) other amenities to Parks and Playgrounds is capitalized under the sub-head 'Parks and Playgrounds'. However, any building /structures/ plant and machinery etc. constructed/ installed in the Parks and Playgrounds and used for other purposes is booked under the appropriate heads/ sub-heads of assets
- If and when revaluation of asset is carried out, the value assigned upon revaluation of a class of assets does not result in the net book value of that class being greater than the recoverable amount of the assets of that class. Revaluation reserve is reduced by transfer of equivalent amount of depreciation charged on the revalued portion of the cost of the fixed assets.
- Statues and Heritage Assets - Statues and valuable works of art are valued at the original cost and no depreciation is charged thereon. In case, however, the original cost is not available or the items have been gifted to the ULB by some other person/ authorities, a nominal value of Re 1 is taken. Heritage buildings declared through Gazette Notification is booked under this head and is valued at book value/cost of the material date. No depreciation is charged on such buildings. In case of capital improvements after the building has been so notified, depreciation at the normal rate of buildings is charged. Wherever, the book value /cost is not available or the items have been gifted to the ULB by some other person/ authorities, the value is taken at Re 1. Material date in this case would be the date of Gazette Notification.
- Intangible assets include computer software, which is valued at cost plus cost of staff time and consultants costs incurred, in implementing the software, if any. It is capitalized, only when the intangible asset is developed, and which is used by ULB over a period of time to derive economic benefits from it. In case it is not so, the entire amount is charged to revenue, in the year in which it is incurred. The intangible assets acquired are depreciated over a period of five years or useful life, whichever is earlier.

#### **(b) Depreciation**

- Depreciation on Fixed Assets is provided on Straight Line Method at the rates arrived at on the basis of their useful life of the respective assets, lives.
- Depreciation includes the amount amortised in respect of leasehold land over the respective lease period.
- In case of impairment, if any, depreciation is provided on the revised carrying value of the asset over its remaining useful life.
- All assets costing less than Rs.5,000 (Rupees Five thousands) is expensed/charged to Income & Expenditure Account in the year of purchase.

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## RAIPUR MUNICIPAL CORPORATION

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

- Depreciation is provided at full rates for assets, which are purchased / constructed before October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are purchased / constructed on or after October 1 of an Accounting Year.
- Depreciation is provided at full rates for assets, which are disposed on or after October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are disposed before October 1 of an Accounting Year.
- Depreciation on assets on which government grant has been received, is calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value. The grant so received is charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets.

#### (c) Deposits

- The Earnest Money Deposit and Security Deposit received if forfeited is recognized as income when the right for claiming refund of deposit has expired.
- Deposit received under Deposit works is treated as a liability till such time the projects for which money is received is completed. Upon completion of the projects, the cost incurred against it is reduced from the liability.

#### (d) Provisions

- A provision is recognised when an enterprise has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made.
- Provisions made in terms of Accounting Standard 29 are not discounted to its present value and are determined based on the management estimates required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current management estimates.

#### (e) Investments

- Investments that are readily realisable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognise a decline other than temporary in the value of the investments.
- Profit/loss, if any, arising on disposal of investment (net of selling expense such as commission, brokerage, etc) from the Municipal Fund is recognized in the year when such disposal takes place.
- Income on investments made from Special Fund and Grants under specific Scheme is recognized and credited to Special Fund and Grants under Specific Scheme respectively, whenever accrued. Profit/loss, if any, arising on disposal of investments (net of selling expense such as commission, brokerage, etc) made from the Special Fund and Grants under specific Scheme is recognized and credited/debited to Special Fund Account and Grant under specific scheme Account respectively.

#### (f) Special Funds

- Special Funds is treated as a liability.
- Income on investments made from Special Fund is recognized and credited to Special Fund, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the Special Fund is recognised and credited/debited to Special Fund Account.

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## RAIPUR MUNICIPAL CORPORATION

### **SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS**

- Any expenditure of a revenue nature, which is incurred specifically on scheme/project for which a Special Fund has been created, is charged to that Special Fund.
- On completion of the construction of a fixed asset and/or on acquisition of a fixed asset out of a Special Fund, the amount equivalent to the cost of such fixed asset is transferred from the respective Special Fund to the Grant against Asset Account. Amount proportionate to depreciation of the asset is credited to the Income and Expenditure Account every year. Depreciation on assets on which government grant has been received, is calculated on the gross value of fixed asset i.e. without deducting the grant amount from asset value. The grant so received is charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets.

**(g) Income from the following are booked as and when they become accrue and due for collection**

- Property and Other Related Taxes e.g. Integrated tax, sanitation including surcharge
- Water Tax, Water Supply Charges, Meter Rent, Sewerage charge and Disposal charges
- Notice Fee, Warrant Fee and Other Fees
- Solid Waste management fee and charges
- Rents from municipal properties
- Trade License Fees
- Advertisement fee
- Rent of equipment provided to the contractors
- Notice Fee, Warrant Fee and Other Fees
- Interest on investments is recognized as and when due. At period ends, interest is accrued proportionately.
- Any Other income, in respect of which demand is ascertainable

**(h) Income from the following are booked on actual receipt basis**

- Connection Charges for Water Supply, Water Tanker Charges and Road Damage Recovery Charges, Penalties
- One time Trade License Fees
- Profession Tax on Organisations / entities
- Property Transfer Charges
- Revenue in respect of collection charges or share in collection made by ULB or by any other agency on behalf of State Government is recognized on actual receipt from the state government.
- Revenue in respect of Hospital fees, maternity homes fees, diagnostic centre fees and dispensaries fees, Hospital training fees, Rent and/or hire charges in respect of ambulance, hearse, suction unit, vehicle and road roller, Sale of waste and scrap where applicable is recognized on actual receipt.
- Interest element and Penalties, if any, in demand is reckoned only on receipt.
- Dividend on investments is recognized on actual receipt.
- Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations

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## RAIPUR MUNICIPAL CORPORATION

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

#### (i) Prior Period Income/Other Adjustments

- Refunds, remissions of taxes for the current year is adjusted against the income and if pertain to previous years then it is treated as prior period item.
- Write-offs of taxes is adjusted against the provisions made and to that extent recoverable gets reduced.
- Demands raised with retrospective effect are treated as prior period income to the extent it pertains to earlier years.
- Demand raised arising out of change in self-assessment of properties is treated as 'Change in Demand' and is accounted for as income relating to previous year to the extent it pertains to earlier years.
- Any additional provision for demand outstanding required to be made during the year is recognized as expenditure and any excess provision written back during the year is recognized as income.
- Refunds, remissions of all kind of incomes for the current year is adjusted against the income and if pertain to previous years then it is treated as prior period item.
- Write-offs of Other Incomes is adjusted against the provisions made and to that extent recoverable is reduced.
- Any subsequent collection or recovery of all kinds of receivables which were already written off is recognized as a 'Prior Period Income'.
- Any additional provision for demand outstanding (net on overall basis) required to be made during the year is recognized as expenditure and any excess provision written back during the year is recognized as income of the ULB.
- All 'Assigned Revenues' like compensation in lieu of octroi, state finance commission, stamp duty, Surcharge on transfer of Immovable properties, is accounted during the year on actual receipt basis. However, at year-end, if the sanction orders for release of funds were issued and funds actually remitted, such amount will be accrued as income for the year.

#### (j) Revenue Grant

- General purpose Grants, mainly from the state government are of a revenue nature and is recognized as incomes on actual receipt basis.
- Grants received or receivable in respect of specific revenue expenditure is recognized as income in the accounting year in which the corresponding revenue expenditure is charged.

#### (k) Capital Grant

- Grants received towards capital expenditure (these are generally from State Government) is accounted on actual receipt basis as a liability. The amount utilized is transferred to the Capital Account.
- Capital Grants received as a nodal agency or as implementing agency for an intended purpose, which does not, result in creation of assets with ownership rights for the ULB is treated as a liability till such time it is used for the intended purpose.
- Grants in the form of non-monetary assets are accounted for on the basis of the acquisition cost. In case a non-monetary asset is received free of cost, it is recorded at a nominal value.
- Income on investments made from 'Specific Grants received in advance' is recognized and credited to the Specific Grant, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the 'Specific Grant received in advance' is also recognized and credited/debited to the Specific Grant.

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## RAIPUR MUNICIPAL CORPORATION

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

#### (l) Inventory

- Expenditure in respect of material, equipment, etc., procured is recognised on accrual basis, i.e., on admission of bill by the ULB in relation to materials, equipment, etc., delivered. The cost of inventories includes the purchase price including the expenditure incurred to bring the inventories to its present location and condition i.e. freight inward, duties and taxes, etc.
- The stock as at the close of the year is valued at cost following the valuation method - FIFO 'First in first out'.
- Value of store, material disposed off/ sold is recognised on actual receipt basis. Inventories of consumable supplies such as stationery, fuel is treated as expenditure and charged to revenue at the time of purchase.

#### (m) Employees Benefits

- Expenses on Salaries and other allowances including statutory deductions are recognised as and when they are due for payment.
- Gratuity is calculated upon retirement of the employee and will be due then.
- Leave encashment is recognised on actual payment basis.
- Pension is recognised on actual payment basis where Actuarial valuation is not adopted.
- Bonus, ex-gratia, overtime allowance, other allowances and reimbursements to the employees is recognised as an expense as and when they are accrued.
- Contribution due towards Pension and other retirement benefit funds is recognised as an expense and a liability. State Government defines the rate of contribution.

#### (n) Other Revenue Expenditures

- Other Revenue Expenditures is treated as expenditures in the period in which they are incurred.
- Provisions are made at the year-end for all bills received upto a cut-off date.
- Any expenditure for which the payment has been made in the current period but the benefit and/or service is likely to arise in a future period is treated as expenditure for the period in which its benefit arises and/or services are received.
- The expenditure for the current period includes the proportionate value of the benefits and/or services arising in the current period even if the payment therefore has been made in the previous period.
- Interest expenditure on loan is recognised on accrual basis.

#### (o) Borrowing Costs

- Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalised until the time all substantial activities necessary to prepare the qualifying assets for their intended use are complete. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

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## **RAIPUR MUNICIPAL CORPORATION**

### **SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS**

#### **(p) Leases and Hire Purchase**

##### **Where the ULB is the lessee**

- Finance leases, which effectively transfer to the ULB substantially all the risks and benefits incidental to ownership of the leased item, are capitalized at the lower of the fair value and present value of the minimum lease payments at the inception of the lease term and disclosed as leased assets. Lease payments are apportioned between the finance charges and reduction of the lease liability based on the implicit rate of return. Finance charges are charged directly against income. Lease management fees, legal charges and other initial direct costs are capitalised.
- If there is no reasonable certainty that the ULB will obtain the ownership by the end of the lease term, capitalized leased assets are depreciated over the shorter of the estimated useful life of the asset or the lease term.
- Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments are recognized as an expense in the Profit and Loss account on a straight-line basis over the lease term.

##### **Where the ULB is the lessor**

- Assets given under a finance lease are recognised as a receivable at an amount equal to the net investment in the lease. Lease rentals are apportioned between principal and interest on the IRR method. The principal amount received reduces the net investment in the lease and interest is recognised as revenue. Initial direct costs such as legal costs, brokerage costs, etc. are recognised immediately in the Profit and Loss Account.
- Assets subject to operating leases are included in fixed assets. Lease income is recognised in the Profit and Loss Account on a straight-line basis over the lease term. Costs, including depreciation are recognised as an expense in the Profit and Loss Account. Initial direct costs such as legal costs, brokerage costs, etc. are recognised immediately in the Profit and Loss Account.

##### **Where the ULB is a purchaser under Hire purchase Scheme**

- The purchase price is capitalized as the cost of fixed assets.
- Hire Purchase (HP) installments are apportioned between the finance charge and the reduction of the principal outstanding. The finance charge is allocated so as to produce a constant periodic rate of interest on the remaining balance of the liability;
- The total amount of interest portion out of the 'HP Payable' is accounted by debiting to a control account under current assets. This amount is adjusted on accounting of finance charges.
- The depreciation principle for assets purchased under HP is consistent with that for owned assets.

##### **Where the ULB is a seller under Hire purchase Scheme**

- The sale price (including the interest portion) is accounted as receivable from HP agreement;
- HP installments is apportioned between the interest income and the reduction of the principal amount receivable (the finance income is allocated so as to produce a constant periodic rate of interest on the remaining balance of the receivable);
- The total amount of interest portion out of the 'HP Receivable' is accounted by crediting to a control account under current assets. This amount is adjusted while accounting for finance charge.

  
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## RAIPUR MUNICIPAL CORPORATION

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

#### B-21B Notes to Accounts

##### Use of Estimates

The preparation of financial statements in conformity with accounting guidelines as per NMAM requires municipality to make estimates and assumptions that affect the reported balances of assets and liabilities and also disclosures relating to contingent liabilities as at the date of the financial statements and reported such estimates relied upon includes useful lives of fixed assets etc. Differences between actual result and estimates are recognized in the period in which the results are known/materialized.

##### Creation of Municipal General Fund

Preparation of Opening Balance Sheet as on 01.04.2008 was the starting point for conversion of the accounting system of municipality from cash to accrual basis and from single to double entry system, which required municipality to determine the value as on that date, of all the assets and liabilities belonging to the municipality. Under the accounting system followed by the municipality so far, no formal ledger was maintained and consequently no balances of assets and liabilities were carried over. Moreover, no concept of Equity/Propreity/Municipal Fund was there in existence. But for opening balance sheet purpose municipality identified assets and liabilities as on 01.04.2008 and excess or otherwise of opening balances of assets over opening balances of liabilities was recognized as Municipal General Fund as per relevant accounting guidelines provided in NMAM.

**Grants & Contribution for Specific Purposes:** Few grant registers have not been prepared / maintained properly as a result we have prepared a reconciliation statement to address the difference.

**Realization of debtors:** The collection details as per the "demand patrak" (Rs.5124.62 lakhs) does not reconciles with the collection as per cash book (Rs.5280.75 lakhs). As such the closing balance of the receivable also differs to that extent.

##### Provisions of doubtful debts

As per the information available with the ULB the total arrear income (comprising of property & other taxes and other sources) for Rs.118127656.00 are outstanding as on 31<sup>st</sup> March 2014. The ULB is in the process of compiling the age wise records of all receivables related to assesses and hence the entire amount of outstanding arrear income has been classified under the age bracket of "less than 3 year". As per the NMAM guidelines provision at the prescribed rates (refer table below) is required to be recognized on total arrears of income based on the age analysis. The management is confident of recovery of the entire amount from the respective assesses and hence no provision has been considered necessary in this regard. Necessary provision, if any will be provided in the financial statement of subsequent period based on case-to-case basis.

Service / Activity	< 2 years	2 to 3 years	3 to 4 years	4 to 5 years	>5 years
Property, and related, taxes	Nil	25%	50%	75%	100%
Water, sewerage, solid waste management fee and charges	Nil	25%	50%	75%	100%

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Lease, rentals	25%	25%	50%	75%	100%
All other accrued revenue	25%	50%	100%	100%	100%
Closed, sick industries, establishment	100%				

### Cash at Bank

Bank Reconciliation Statement (BRS) has been prepared for all the bank accounts of the ULB as on 31<sup>st</sup> March 2014. Summary of bank balance as per cash book (tally) and as per bank statement are given in the following table.

Sr. No.	Name of Bank Account	Balance as per Tally 31.3.2014	Balance as per Bank 31.3.2014	Difference	Remarks
1	Allahabad Bank - 50095803073	156,372,618.44	270,100,652.44	(113,728,034.00)	BRS
2	Allahabad Bank - 50095803073 (Auto Sweep)	1,015,594,160.00	1,015,594,160.00	-	
3	Bank of Baroda Pandri Branch 17388010008264	26,912.61	26,912.61	-	
4	Bank of Baroda Auto Sweep 8264	18,820,000.00	18,820,000.00	-	
5	Bank of Baroda Main Branch 05100100006296	2,646,900.00	2,646,900.00	-	
6	Bank of Baroda Pandri Branch 17380100007113	253,264.50	253,264.50	-	
7	Bank of Baroda Pandri Branch 31810100000044	488,865.00	488,865.00	-	
8	Bank of Baroda Pandri Branch 17380100007114	2,237,080.00	2,237,080.00	-	
9	Bank of Baroda Pandri Branch 17380100007115	1,276,832.00	1,276,832.00	-	
10	BANK OF INDIA TATYAPARA 935410110002572	499,324.00	499,324.00	-	
11	Canara Bank Telibandha Branch 2555101004262	3,669.00	3,669.00	-	
12	Canara Bank City Kotwali Branch 51356	100,900.00	134,649.00	(33,749.00)	BRS
13	Central Bank of India Main Branch 1692193971	7,020,360.00	7,020,360.00	-	
14	Central Bank of India 8699	20,622.00	20,622.00	-	
15	Central Bank of India 8699 (Auto Sweep)	759,523.00	759,523.00	-	
16	Central Bank of India Sadar Bazar Branch 3111004850	6,580,325.00	7,290,230.00	(709,905.00)	BRS
17	Central Bank of India Main Branch 1692188214	600,538.77	600,538.77	-	
18	CBI- (R Paschim)-3211868670	10,589.00	10,589.00	-	
19	CBI- (R Paschim)-3211868670 Auto Sweep	29,565,606.00	29,565,606.00	-	
20	Central Bank of India Sadar Bazar Branch 1384501401/2370	36,525.64	36,525.64	-	

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# RAIPUR MUNICIPAL CORPORATION

## SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Sr. No.	Name of Bank Account	Balance as per Tally 31.3.2014	Balance as per Bank 31.3.2014	Difference	Remarks
21	Central Bank of India Fafadih Branch 1261383124	579,565.00	579,565.00	-	
22	Central Bank of India Main Branch 1632242296	2,480,301.00	2,480,301.00	-	
23	Central Bank of India Fafadih Branch 1261383612	407,876.00	407,876.00	-	
24	Central Bank of India Civil Lines Branch 1279013844	934,328.25	934,328.25	-	
25	Dena Bank Jawahar Nagar Branch 018810010410	3,886.00	3,886.00	-	
26	Dena Bank Jawahar Nagar Branch 018810010433	3,091,058.00	3,091,058.00	-	
27	Dena Bank Jawahar Nagar Branch 23776	49,535.00	49,535.00	-	
28	Dena Bank Jawahar Nagar Branch 018810006180	29,927.00	29,927.00	-	
29	Dena Bank Auto Sweep 06180	1,758,249.00		1,758,249.00	BRS
30	Dena Bank Jawahar Nagar Branch 018810010577	25,344.00	25,344.00	-	
31	Dena Bank Auto Sweep 0577	443,911.00	443,911.00	-	
32	Indian Overseas Bank GurunanakChowk Branch 121301000003333	1,505,409.50	1,505,409.50	-	
33	Indian Overseas Bank GurunanakChowk Branch 121301000003334	217,521.00	217,521.00	-	
34	Oriental Bank of Commerce Collectorate Branch 09721010000110	302,431.00	302,431.00	-	
35	Oriental Bank of Commerce Collectorate Branch 18680	1,315,942.60	1,315,942.60	-	
36	Oriental Bank of Commerce G E Road Branch 01882011002919	400,157.00	400,157.00	-	
37	Punjab National Bank KatoraTalab 324600120000011	180,540,077.62	180,587,607.62	(47,530.00)	BRS
38	Punjab National Bank KatoraTalab 324600100065830	31,132,536.50	31,132,536.50	-	
39	Punjab National Bank KatoraTalab 324600110000069	71,710,825.30	71,710,825.30	-	
40	Punjab National Bank (Marcket Rent) 3246000100073051	35,831,110.00	35,831,110.00	-	
41	Punjab National Bank KatoraTalab 01000074078	2,171,295.00	2,171,295.00	-	
42	Punjab National Bank KatoraTalab 01000074829	1,867,099.00	1,867,099.00	-	
43	State Bank of India Katcheri Branch 10470123352	122,490.20	122,490.20	-	

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# RAIPUR MUNICIPAL CORPORATION

## SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Sr. No.	Name of Bank Account	Balance as per Tally 31.3.2014	Balance as per Bank 31.3.2014	Difference	Remarks
44	State Bank of Indore Mg Road Raipur 5301535908	4,489,847.00	9,415,262.00	(4,925,415.00)	BRS
45	State Bank of Indore (Auto Sweep) 5301535908	218,112,489.95	218,112,489.95	-	
46	State Bank of Indore Mg Road Raipur 53015397712	58,310.03	58,310.03	-	
47	State Bank of Indore Mg Road Raipur 53015405420	1,478,172.91	1,478,172.91	-	
48	State Bank of Indore Mg Road Raipur 53015397938	720,880.09	720,880.09	-	
49	State Bank of Indore Mg Road Raipur 53015395895	301,262.00	301,262.00	-	
50	State Bank of India Main Branch 10822705355	43,930,527.12	44,094,053.12	(163,526.00)	BRS
51	Union Bank of India Shankar Nagar 540902050000028	10,698.00	10,698.00	-	
52	Union Bank of India Auto Sweep 540902050000028	24,476,000.00	24,476,000.00	-	
53	Union Bank Of India 327002010816212	51,169.30	51,169.30	-	
54	Union Bank of India Auto Sweep 816212	54,904,000.00	54,904,000.00	-	
55	Union Bank of India Shankar Nagar 540902050000020	13,884.00	13,884.00	-	
56	Union Bank of India Auto Sweep 540902050000020	6,151,000.00	6,151,000.00	-	
57	Union Bank of India Jawahar Nagar 540902050000059	14,863.00	14,863.00	-	
58	Union Bank of India Jawahar Nagar 540902050000059	2,637,000.00	2,637,000.00	-	
59	Union Bank of India Shankar Nagar 540902050000036	10,320.00	10,320.00	-	
60	Union Bank of India Auto Sweep 540902050000036	13,022,000.00	13,022,000.00	-	
61	Union Bank of India Shankar Nagar 540902050000046	13,112.00	13,112.00	-	
62	Union Bank of India Auto Sweep 540902050000046	957,000.00	957,000.00	-	
63	Union Bank of India Shankar Nagar 540902170000009	(851,139.00)	4,931.00	(856,070.00)	BRS
64	Union Bank of India Auto Sweep 540902170000009	227,053,000.00	227,053,000.00	-	
65	Union Bank of India Shankar Nagar 540902050000101	646,463.00	646,463.00	-	
66	Union Bank of India Shankar Nagar 540902050000098	(621,699.00)	16,301.00	(638,000.00)	BRS
67	Union Bank of India Auto Sweep 540902050000098	7,275,000.00	7,275,000.00	-	

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# RAIPUR MUNICIPAL CORPORATION

## SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Sr. No.	Name of Bank Account	Balance as per Tally 31.3.2014	Balance as per Bank 31.3.2014	Difference	Remarks
68	Union Bank of India Shankar Nagar 540902050000090	13,059.00	13,059.00	-	
69	Union Bank of India Auto Sweep 2050000090	3,690,000.00	3,690,000.00	-	
70	Union Bank of India Shankar Nagar 327001110050001	551,277.00	551,277.00	-	
71	Union Bank of India Auto Sweep 27001110050001	100,000.00	100,000.00	-	
72	Union Bank of India Shankar Nagar 540902050000051	14,383.00	14,383.00	-	
73	Union Bank of India Auto Sweep 540902050000051	10,410,000.00	10,410,000.00	-	
74	Union Bank of India Jawahar Nagar 327002050000012	14,834.00	14,834.00	-	
75	Union Bank of India Auto Sweep 327002050000012	145,000.00	145,000.00	-	
76	Union Bank of India Shankar Nagar 540902050000050	12,502.00	12,502.00	-	
77	Union Bank of India Auto Sweep 540902050000050	6,437,000.00	6,437,000.00	-	
78	Union Bank of India Jawahar Nagar 540902050000078	11,085.00	11,085.00	-	
79	Union Bank of India Auto Sweep 540902050000078	7,129,000.00	7,129,000.00	-	
80	Union Bank of India PURANI BASTI 619402050000018	12,915.00	12,915.00	-	
81	Union Bank of India Auto Sweep 50000018	3,995,000.00	3,995,000.00	-	
82	Union Bank of India Shankar Nagar 540902050000037	10,563.00	10,563.00	-	
83	Union Bank of India Auto Sweep 540902050000037	104,000.00	104,000.00	-	
84	Union Bank of India Shankar Nagar 540902050000104	10,733,823.00	10,826,485.00	(92,662.00)	BRS
85	Union Bank of India Samta Colony 496801110050003	555,106.00	555,106.00	-	
86	Union Bank of India Auto Sweep 496801110050003	4,451,000.00	4,451,000.00	-	
87	Union Bank of India Shankar Nagar 540902050000027	10,889.00	10,889.00	-	
88	Union Bank of India Auto Sweep 540902050000027	40,261,000.00	40,261,000.00	-	
89	Union Bank of India Shankar Nagar 557502050000001	(1,760,692.20)	14,307.80	(1,775,000.00)	BRS
90	Union Bank of India Auto Sweep 557502050000001	26,694,000.00	26,694,000.00	-	
91	Union Bank of India Jawahar Nagar 327002010010920	(7,549,136.18)	4,050.82	(7,553,187.00)	BRS

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# RAIPUR MUNICIPAL CORPORATION

## SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Sr. No.	Name of Bank Account	Balance as per Tally 31.3.2014	Balance as per Bank 31.3.2014	Difference	Remarks
92	Union Bank of India Auto Sweep7002010010920	144,098,000.00	144,098,000.00	-	
93	Union Bank of India Shankar Nagar 540902050000039	14,705.00	14,705.00	-	
94	Union Bank of India Auto Sweep 500039	244,084,000.00	244,084,000.00	-	
95	Axis Bank Pandri Branch 911010033258306	3,056,385.00	3,056,385.00	-	
96	Axis Bank - 64327	50,900,000.00	50,900,000.00	-	
97	Axis Bank - 170079	66,637,751.00	66,637,751.00	-	
98	Axis Bank Pandri Branch 912010011844674	65,403,888.00	65,403,888.00	-	
99	Axis Bank 843119	38,858,172.64	38,858,172.64	-	
100	Axis Bank Pandri Branch 139010100167642	9,773,066.04	9,773,066.04	-	
101	Axis Bank Pandri Branch 139010100140928	23,436,321.00	23,436,321.00	-	
102	Axis Bank Pandri Branch 645850	718,450.00	718,450.00	-	
103	Axis Bank Pachpedi Naka 911010007448508	256,245.37	256,245.37	-	
104	Axis Bank Pachpedi Naka 910010016031484	784,134.00	1,300,605.00	(516,471.00)	BRS
105	Axis Bank Pandri Branch 909020041699463	83,177,805.00	83,177,805.00	-	
106	Axis Bank Pandri Branch 139010200017347	4,354,304.00	4,354,304.00	-	
107	IDBI Bank- 266734	178,913,717.00	266,868,483.00	(2,454,766.00)	BRS
108	IDBI Bank 0556104000238649	8,741,710.00	14,408,410.00	(5,666,700.00)	BRS
109	IDBI Bank - 36449	55,089,059.00	55,089,059.00	-	
110	IDBI Bank 4299	1,924,945.00	1,924,945.00	-	
111	IDBI Bank - 40-666	23,799,449.00	23,799,449.00	-	
112	IDBI Bank 115010400005920	2,066,314.00	2,146,065.00	(79,751.00)	BRS
113	IDBI Bank -888	38,605,001.00	38,605,001.00	-	
114	Indus Ind Bank Katcheri Branch 10050/74961	157,319.22	157,319.22	-	
115	BMB Bank 148864	186,484.00	-	186,484.00	BRS
116	JilaSahkari Bank Pandri 1157/5292	9,605,843.11	9,605,843.11	-	
117	JilaSahkari Bank Pandri 11723/600141	4,280,942.00	4,280,942.00	-	
118	JilaSahkari Bank Pandri 14186	8,447.50	8,447.50	-	
119	JilaSahkari Bank Pandri 40211	945,258.00	945,258.00	-	

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Sr. No.	Name of Bank Account	Balance as per Tally 31.3.2014	Balance as per Bank 31.3.2014	Difference	Remarks
120	LaxmiMahilaNagrikSahkari Bank Main Branch 101860	0.00	0.00	-	
<b>Zone-1</b>					
121	DENA BANK - 300	1,831,385.39	1,831,385.39	-	
122	DENA BANK - 301	6,803,954.02	7,104,507.02	(300,553.00)	BRS
123	DENA BANK - 302	1,590,127.00	1,842,475.70	(252,348.70)	BRS
124	DENA BANK - 761	1,202,034.00	1,406,542.00	(204,508.00)	BRS
125	DENA BANK - 769	3,215,149.00	3,231,683.00	(16,534.00)	BRS
126	DENA BANK - 782	218,120.00	218,120.00	-	
127	DENA BANK - 783	7,059,478.00	7,067,080.00	(7,602.00)	BRS
128	DENA BANK - 784	265,487.00	265,487.00	-	
129	DENA BANK - 391	4,579,266.29	4,581,717.29	(2,451.00)	BRS
130	AXIS BANK - 5487 FROM 01/09/2011	18,940,483.17	18,940,483.17	-	
131	DENA BANK - 327	11298587.28	11298587.28	-	
132	State bank of india - 1622	748,637.00	748,637.00	-	
133	DENA BANK - 3800	101,679.00	101,679.00	-	
<b>Zone-2</b>					
134	Dena bank-11416	6,406,375.25	6,412,899.25	(6,524.00)	BRS
135	Axis bank-71279	37,345,219.98	37,345,219.98	-	
136	Dena bank-25649	6,335,784.00	6,335,784.00	-	
137	Dena bank-11467	3,951,560.87	3,953,281.87	(1,721.00)	BRS
138	Dena bank-10035	7,960,329.33	8,088,774.33	(128,445.00)	BRS
139	Dena bank-10037	5,923,138.50	5,923,138.50	-	
140	Dena bank-23888	2,767,576.90	2,767,576.90	-	
141	Dena bank-11489	6,120,870.00	6,120,870.00	-	
142	Dena bank-23936	7,568,945.70	7,574,287.70	(5,342.00)	BRS
143	Dena bank-27119	102,512.59	102,512.59	-	
144	Dena bank-23894	1,325,553.00	1,325,553.00	-	
145	Dena bank-23946	9,286.00	9,286.00	-	
146	Dena bank-23944	1,155,273.65	1,155,273.65	-	
147	Dena bank-23878	59,681.97	59,681.97	-	
148	Dena bank-23877	27,815.00	81,315.00	(53,500.00)	BRS
149	Dena bank-23968	2,093,552.45	2,093,552.45	-	
150	Dena bank-31002	161,477.00	161,477.00	-	
151	Dena bank-10036	138,809.05	148,329.05	(9,520.00)	BRS

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# RAIPUR MUNICIPAL CORPORATION

## SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Sr. No.	Name of Bank Account	Balance as per Tally 31.3.2014	Balance as per Bank 31.3.2014	Difference	Remarks
152	Axis bank-06412	44,628.40	1,620,794.20	(1,576,165.80)	BRS
153	Chhattisgarh gramin bank- 48666	1490000	1490000.00	-	BRS
<b>Zone-3</b>					
154	AXIS BANK-79605	15,739,009.40	15,739,009.40	-	
155	SBI - 3114	1,127,423.20	1,127,423.20	-	
156	CENTRAL BANK OF INDIA- 50196	263,732.00	314,090.00	(50,358.00)	BRS
157	BANK OF MAHA-44251	3,236.00	3,236.00	-	
158	PUNJAB NATIONAL-66501	15,106,279.30	15,233,976.30	(127,697.00)	BRS
159	BANK OF MAHA-55069	19,580.00	19,580.00	-	
160	SBI - 3103	2,778,176.95	2,778,176.95	-	
161	BANK OF MAHA-55218	601,690.00	601,690.00	-	
162	BANK OF MAHA-55321	1,351,875.00	1,354,177.00	(2,302.00)	BRS
163	BANK OF MAHA-03285	6,267,975.00	6,267,975.00	-	
164	BANK OF MAHA-59369	315,138.00	315,138.00	-	
165	BANK OF MAHA-23669	95,491.00	110,775.00	(15,284.00)	BRS
166	BANK OF MAHA-37165	142,366.00	142,366.00	-	
167	BANK OF MAHA-8441	1,091,497.00	1,119,697.00	(28,200.00)	BRS
168	DENA BANK-31017	9,647,819.00	9,767,188.00	(119,369.00)	BRS
<b>Zone-4</b>					
169	BANK OF BARODA - 2105	258,946.50	259,936.50	(990.00)	BRS
170	BANK OF BARODA - 2446	487,532.00	498,932.00	(11,400.00)	BRS
171	BANK OF BARODA - 3907	1,739,289.00	1,878,470.00	(139,181.00)	BRS
172	CANARA BANK - 23214	956,554.00	956,554.00	-	
173	CANARA BANK - 50944	12,040,830.77	12,040,830.77	-	
174	CANARA BANK - 50945	5,539,656.90	5,539,656.90	-	
175	CANARA BANK - 50946	9,900,745.37	9,900,745.37	-	
176	CANARA BANK - 51418	47,646.17	47,646.17	-	
177	CANARA BANK - 25827	14,489,265.00	14,601,155.00	(111,890.00)	BRS
178	CANARA BANK - 1419	6,182,868.00	6,182,868.00	-	
179	OBC BANK - 0767	12,125.00	12,125.00	-	
180	OBC BANK - 0774	131,159.00	192,159.00	(61,000.00)	BRS
181	OBC BANK - 2969	1,207,323.00	1,207,323.00	-	
182	OBC BANK - 5717	1,000,368.00	1,023,368.00	(23,000.00)	BRS
183	OBC BANK - 0798	5,399,792.00	5,493,256.00	(93,464.00)	BRS

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# RAIPUR MUNICIPAL CORPORATION

## SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Sr. No.	Name of Bank Account	Balance as per Tally 31.3.2014	Balance as per Bank 31.3.2014	Difference	Remarks
184	OBC BANK - 10781	900,972.00	1,141,103.00	(240,131.00)	BRS
185	AXIS BANK - 39774	1,429,284.82	1,478,736.82	(49,452.00)	BRS
186	AXIS BANK - 8930	7,671,375.00	7,671,375.00	-	
187	AXIS BANK - 5814	24,812,493.73	24,812,493.73	-	
188	UNION BANK - 6662	7,777,893.00	7,791,462.00	(13,569.00)	BRS
189	AXIS BANK - 37213	26,417.00	26,417.00	-	
<b>Zone-5</b>					
190	CENTRAL BANK OF INDIA - 4756	1,309,735.10	1,622,376.10	(312,641.00)	BRS
191	CENTRAL BANK OF INDIA - 5607	4,939,525.28	5,052,595.28	(113,070.00)	BRS
192	CENTRAL BANK OF INDIA - 0014	46,719.00	46,719.00	-	
193	CENTRAL BANK OF INDIA - 5629	237,365.57	237,365.57	-	
194	CENTRAL BANK OF INDIA - 9325	329,475.64	329,475.64	-	
195	AXIS BANK - 8733	31,809,708.02	31,809,708.02	-	
196	CENTRAL BANK OF INDIA - 6178	24,854,186.00	24,872,621.00	(18,435.00)	BRS
197	AXIS BANK - 9397	2,673,123.28	2,673,123.28	-	
198	CENTRAL BANK OF INDIA - 4472	8,655,727.00	8,693,612.00	(37,885.00)	BRS
199	CENTRAL BANK OF INDIA - 9002	-	-	-	
200	CENTRAL BANK OF INDIA - 5618	3,431,181.00	3,720,085.00	(288,904.00)	BRS
201	BANK OF BARODA - 2940	36,315.00	51,170.00	(14,855.00)	BRS
202	BANK OF BARODA - 3016	(12,399.00)	1,106,370.00	(1,118,769.00)	BRS
203	BANK OF BARODA - 2939	3,250,040.00	3,290,457.00	(40,417.00)	BRS
204	BANK OF BARODA - 3376/9002	1,902,020.00	1,967,380.00	(65,360.00)	BRS
<b>Zone-6</b>					
205	AXIS BANK - 51463	2965755	2965755	0	
206	JAN SAMPARK( AXIS BANK- 73063)	60500	266500	-206000	BRS
207	SAFAI THEKA CASH BOOK(AXIS BANK-73238)	17529.11	18498.11	-969	BRS
208	PARSHAD NIDHI( CANARA BANK-21420)	0	0	0	
209	SALARY CASH BOOK( CANARA BANK-51362)	93949	93949	0	
210	BhagiRathi NAJAL(UBI-06311)	1839177	1839177	0	

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# RAIPUR MUNICIPAL CORPORATION

## SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Sr. No.	Name of Bank Account	Balance as per Tally 31.3.2014	Balance as per Bank 31.3.2014	Difference	Remarks
211	DEVELOPMENT FEES CASH BOOK(CANARA BANK- 51359)	3489479	3489479	0	
212	ADHO SANRACHNA(UBI-03107)	-207839	94567	-302406	
213	VIDHAYK NIDHI (UBI-06177)	2548116	2548116	0	
214	LICENCE AND NEW TAX( AXIS BANK-73416)	32422	32422	0	
215	JAL PRAVAH CASH BOOK(UBI(03167)	59974	56974	3000	BRS
216	AAPDA PRABANDHAN(UBI-06676)	7949	7949	0	
217	NIDAAN(UBI-06348)	101	4709	-4608	
218	NISHAKT JAN(PNB-25544)	170028	170028	0	
219	RAIN WATER HARVESTING(CANARA BANK-51620)	6091466	6091466	0	
220	REVENUE CASH BOOK(AXIS BANK-79786)	12816233.1	12816233.1	0	
221	JAN SAMASYA (UBI 6658)	-691877	113278	-805155	BRS
222	ROAD BADHA CASH BOOK(CANARA BANK-51417)	196415	259935	-63520	BRS
223	CANARA BANK - 22780	876677	917913	-41236	BRS
224	CANARA BANK - 51360	67109	67109	0	
225	UBI - 06562	96242	96242	0	
226	BANK OF INDIA-00082	1380272	1523456	-143184	BRS
227	SALARY CASH BOOK( AXIS BANK-25337)	216859	769111	-552252	BRS
228	AXIS BANK-728279	3211188	3211188	0	
229	CANARA BANK-51361	22148	22148	0	
<b>Zone-7</b>					
230	BOB-1433	634,074.00	652,394.00	-18,320.00	BRS
231	BOB-0056	6,188,695.50	6,356,718.50	-168,023.00	BRS
232	BOB-1436	2,162,718.00	2,167,045.00	-4,327.00	BRS
233	BOB-0054	27,533,980.60	28,373,363.60	-839,383.00	BRS
234	BOB-0178	166,264.00	189,209.00	-22,945.00	BRS
235	BOB-0154	2,120,558.00	2,120,558.00	0	
236	BOB-1509	986,254.50	1,003,709.50	-17,455.00	BRS
237	BOB-1434	47,116.50	135,116.50	-88,000.00	BRS
238	AXIS-9993	35,183,116.23	35,183,116.23	-	
239	BOB-0063	1,468,444.50	1,468,444.50	-	

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# RAIPUR MUNICIPAL CORPORATION

## SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Sr. No.	Name of Bank Account	Balance as per Tally 31.3.2014	Balance as per Bank 31.3.2014	Difference	Remarks
240	BOB-0825	6,509,406.00	6,513,465.00	-4,059.00	BRS
241	UBI-2920	55,510.49	74,668.49	-19,158.00	BRS
242	BOB-1841	665,685.00	665,685.00	-	
243	BOB-2448	514,393.00	514,393.00	-	
244	BOB-2459	1,094,586.00	1,176,471.00	-81,885.00	BRS
245	AXIS-1870	1,675,019.00	1,675,019.00	-	
246	Punjab National Bank Zone 7 75633	638.00	638.00	-	
247	BOB-00101	1,440,322.00	1,440,322.00	-	
	zone-8				
248	central bank of india-50233	827,310.10	861,334.10	(34,024.00)	BRS
249	central bank of india-50244	1,160,736.82	1,184,257.82	(23,521.00)	BRS
250	central bank of india-50222	4,237,748.46	4,333,167.46	(95,419.00)	BRS
251	central bank of india-50211	2,862,872.66	2,872,825.66	(9,953.00)	BRS
252	central bank of india-50288	12,955,742.82	12,955,742.82	-	
253	central bank of india-50346	1,003,299.64	1,003,299.64	-	
254	central bank of india-20551	1,209,808.00	1,221,208.00	(11,400.00)	BRS
255	central bank of india-38029	3,393,448.00	3,393,448.00	-	
256	central bank of india-49028	1,680,330.00	1,680,330.00	-	
257	central bank of india-50645	113,272.00	113,272.00	-	
258	central bank of india-36771	4,100,901.00	4,100,901.00	-	
259	central bank of india-50204	1,437,081.00	1,448,885.00	(11,804.00)	BRS
260	central bank of india-25948	33,663.00	33,663.00	-	
261	central bank of india-35206	35,100.00	77,616.00	(42,516.00)	BRS
262	central bank of india-90082	77,190.00	77,190.00	-	
263	Axis bank - 53871	32,555,938.37	32,555,938.37	-	
	<b>TOTAL</b>	<b>3,930,974,392.02</b>	<b>588,141,139.69</b>	<b>(7,780,721.50)</b>	<b>BRS</b>

### Disclaimer:

- Bank Balance:** Some Bank account balance which has not been recorded or updated in cash book are listed below.
  - Bank statement of JillaSahakariKendriya Bank-Account no-14186 has not been provided to us. The closing balance Rs.8447.50 carried forward from the previous year balance sheet and there is no movement in bank balance.
  - Fixed Deposit Account No: SBI FDR-32342399111 amounting to Rs.50000000.00 invested on 21.05.2012 has not been recorded in the cash book. Till the finalisation of accounts as on 15.05.2017 the interest accrued in the account is Rs 15841623.00

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## RAIPUR MUNICIPAL CORPORATION

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

- c. In Axis Bank Account No-911010042170079, amount deposited Rs.60066294 on dated 23.08.2011 of which interest accrued till the date has not been recorded in the cash book. Bank balance as on 31.03.2017 along with interest accrued till date is Rs.75097190.00
2. **Bank balance on transit:** Amount transferred from Head Office to Zone Office is on transit as cheque issued on 31<sup>st</sup> March 2014 as per Head Office cash book, recorded in Zone Office cash book on 02.04.2014 The details of transfer are:
- a. Zone 1: 10000000.00
  - b. Zone 2: 10000000.00
  - c. Zone 3: 10000000.00
  - d. Zone 4: 6038000.00
  - e. Zone 5: 10000000.00
  - f. Zone 6: 5600000.00
  - g. Zone 7: 10000000.00
  - h. Zone 8: 10000000.00
- Total:71638000.00**
3. **Receivables:**Closing Balance of receivables account as per demand register has not been carried forward as opening balance of next financial year. The differential amount treated as income assuming the demand has been revised.
4. **Unutilised Grant:** The Grant Register has not been maintained by RMC. Closing balance of grant account has not been ascertained due to insufficient records. There was no unutilised grant shown in the balance sheet of FY 2010-11. Consequently the grant amount has been became debit balance at the closing balance sheet date. Such debit balance grant account has been adjusted through Municipal Fund these are follows;
5. **Loan from state government** amounting to Rs 837281615.00 has been unchanged during the year as no information was provided by RMC.
6. **Loan from other financial institution** amounting to Rs.72087026.00 has been unchanged during the year as no information was provided by RMC.
7. **Stock in hand** amounting to Rs.19624549.00 has been unchanged during the year as no information was provided by RMC.
8. **Bank Reconciliation Statement:** Details of Bank reconciliation are given in separate report.
9. **Rounded off:** Municipal Fund has been rounded off by 0.05 due to depreciation amount charged in Income and Expenditure Account is in fraction of decimal point as per Fixed Assets Register.

#### Contingent Liabilities

As per the information provided by the ULB and on the basis of documents reviewed by us in the preparation of the Opening Balance Sheet we did not come across any such information which needs to be disclosed as a contingent liability.

#### Identification and Determination of Opening Balances of Assets and Liabilities

Under the accounting system, followed hitherto, by the municipality, no ledger accounts were being maintained with respect to fixed assets acquired /constructed by the municipality, instead all the capital expenditure incurred were directly charged to Receipts & Payments Statement, the only annual accounting statement prepared by the municipality and consequently no balance were carried forward in respect of assets currently under the control of and in active use by the municipality. Since the municipality has adopted accrual

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## RAIPUR MUNICIPAL CORPORATION

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

accounting for the first time, there were often difficulties in compiling comprehensive information on the existence and valuation of assets. Thus, while preparing these financial statements, as per the guidelines and formats provided in the NMAM, the municipality has taken into account available historical cost less accumulated depreciation of all the assets that howsoever came into the knowledge of appropriate authority of municipality. Any asset which has been acquired free of cost or in respect of which no payment has been made from own fund is recorded at nominal values of Re. 1.

In case of liabilities, same environment, as stated above, was prevailing hitherto and all the capital / loan / deposit receipts directly and fully credited to receipts and payments statement in the year of receipts. The amount repaid if any was charged in the year of payment in an isolated way without updating the status of outstanding dues of lending institutions including interest and penal interest charged by them, at municipality level. Different items of liabilities incorporated in these financial statements are identified and determined from various documents / records which are subject to confirmation/reconciliation and consequent modifications if any.

These being the ground realities, there might be possibility that these financial statements may not cover assets / liabilities existing at the balance sheet date, if any, but unknown to the appropriate authority of the municipality. To that extent, these financial statements are not showing true and fair view of state of affairs as on reported date.

  
Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



## TRIAL BALANCE

Period:1st April 2013 to 31st March 2014

ULB Name: Raipur Municipal Corporation

GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
	<b>Current Assets</b>						
45010	Cash-in-hand					-	-
45010-01	Cash Zone 05			15,605,376.00	15,605,376.00	-	-
45010-02	Cash-Zone-1			10,247,621.00	10,247,621.00	-	-
45010-03	Cash Zone 3			11,644,824.00	11,644,824.00	-	-
45010-04	Cash	14,544,096.40		88,246,258.19	87,900,916.37	14,889,438.22	-
45010-05	Cash - Tax Revenue		11,946,187.93	566,249,651.00	567,104,681.21	-	12,801,218.14
	<b>Bank Accounts</b>						
45021	Nationalised Banks					-	-
45021-01	Bank of Baroda-1841	1,310,898.00		30,871.00	676,084.00	665,685.00	-
45021-02	Bank of Baroda-2448	4,933.00		509,460.00		514,393.00	-
45021-03	Bank of Baroda-00056-Sadakh	3,612,351.50		18,598,337.00	16,021,993.00	6,188,695.50	-
45021-04	Bank of Baroda-00154-Zone 7	2,910,025.00		685,781.00	1,475,248.00	2,120,556.00	-
45021-05	Bank of Baroda-00178-Zone 7	2,991,112.00		7,510,000.00	10,334,848.00	166,264.00	-
45021-06	Bank of Baroda-0101	1,440,322.00				1,440,322.00	-
45021-07	BANK OF BARODA 01433 SAFAI THEKA-ZONE 7	1,887,782.00		9,234,236.00	10,457,944.00	634,074.00	-
45021-08	Bank of Baroda 01436-Vidhaya Nidhi 7	2,048,768.00		3,596,247.00	3,482,297.00	2,162,718.00	-
45021-09	Bank of Baroda 01509-Zone 7	1,589,620.50		65,691.00	669,057.00	986,254.50	-
45021-10	Bank of Baroda 03907			2,600,000.00	860,711.00	1,739,289.00	-
45021-11	Bank of Baroda 2105	665,958.50		5,037,935.00	5,444,947.00	258,946.50	-
45021-12	Bank of Baroda 2446	1,546,417.00		4,924,802.00	5,983,687.00	487,532.00	-
45021-13	Bank of Baroda 2459	14,916,132.00		75,761,641.00	89,583,187.00	1,094,586.00	-
45021-14	Bank of Baroda - Zone 05 - 2940	1,681,295.00		9,088,070.00	10,733,050.00	36,315.00	-
45021-15	Bank of Baroda-Zone 5-3016	7,827,072.00		48,091,905.00	55,931,376.00	-	12,399.00
45021-16	Bank of Baroda ZONE 7 31810100000825	5,063,001.00		2,910,653.00	1,464,248.00	6,509,406.00	-
45021-17	Bank of Baroda ZONE 7 31810100001434	125,685.50		64,515.00	143,084.00	47,116.50	-
45021-18	Bank of Baroda ZONE 7 31810200000054	16,951,571.50		99,153,783.00	88,571,374.00	27,533,980.60	-
45021-19	Bank of Baroda ZONE 7 31810200000063	910,509.50		557,991.00	56.00	1,468,444.50	-
45021-20	Bank of Baroda-Zone 5-2939			4,880,320.00	1,630,280.00	3,250,040.00	-
45021-21	Bank of Baroda-Zone 5-3376			8,716,398.00	6,814,378.00	1,902,020.00	-
45021-22	Bank of Maharashtra - Zone 3 - 03285	6,603,876.00			335,901.00	6,267,975.00	-
45021-23	Bank of Maharashtra - Zone 3 - 23669	539,601.00		6,500,000.00	6,944,110.00	95,491.00	-
45021-24	Bank of Maharashtra - Zone 3 - 37165	142,366.00		500,000.00	500,000.00	142,366.00	-
45021-25	Bank of Maharashtra Zone 3 - 44251	28,669,440.00		30,000,000.00	58,666,204.00	3,236.00	-
45021-26	Bank of Maharashtra Zone 3 - 55069	1,995,879.00		11,500,000.00	13,476,299.00	19,580.00	-
45021-27	Bank of Maharashtra-Zone 3 - 55218	156,519.00		3,239,369.00	2,794,198.00	601,690.00	-
45021-28	Bank of Maharashtra-Zone 3 - 55321	2,581,478.00		1,445,000.00	2,674,603.00	1,351,875.00	-
45021-29	Bank of Maharashtra - Zone 3 - 59369	315,138.00				315,138.00	-
45021-30	Bank of Maharashtra-Zone 3 - 8441	109,404.00		6,003,000.00	5,020,907.00	1,091,497.00	-
45021-31	Canara Bank 23214	797,821.00		172,733.00	14,000.00	956,554.00	-
45021-32	Canara Bank 25827			19,000,338.00	4,311,073.00	14,489,265.00	-
45021-33	Canara Bank 50944	6,281,827.77		5,661,155.00	2,152.00	12,040,830.77	-
45021-34	Canara Bank 50945	3,971,029.90		2,850,000.00	1,281,373.00	5,539,656.90	-
45021-35	Canara Bank 50946	5,972,928.37		93,979,137.00	90,051,320.00	9,900,745.37	-
45021-36	Canara Bank -Sadakh-Badma-1418	1,244,704.17		14,480,382.00	15,677,440.00	47,646.17	-
45021-37	Canara Bank-Zone-2(21420)	2,090,387.00		2,738,107.00	4,828,494.00	-	-
45021-38	Canara Bank Zone 4 51419	10,359,879.00		4,722,281.00	8,899,292.00	6,182,868.00	-
45021-39	Canara Bank-Zone-6(22780)	1,537,247.00		470,744.00	1,131,314.00	876,677.00	-
45021-40	Canara Bank-Zone-6(51359)	6,814,924.00		11,727,779.00	15,053,224.00	3,489,479.00	-
45021-41	Canara Bank-Zone 6(51360)	65,438.00		1,671.00		67,109.00	-
45021-42	Canara Bank-Zone-6(51361)	22,148.00				22,148.00	-
45021-43	Canara Bank-Zone-2(51620)	6,144,177.00			52,711.00	6,091,466.00	-
45021-44	Canara Bank-Zone 6(51362)	4,460,941.00		37,557,935.00	41,924,927.00	93,949.00	-
45021-45	Canara Bank Zone 6(51417)	202,260.00		17,153,961.00	17,159,806.00	196,415.00	-
45021-46	Central Bank of India - Zone 05 - 0014	46,798.00			29.00	46,719.00	-
45021-47	Central Bank of India - Zone 05 - 4472	8,400,240.00		433,248.00	177,761.00	8,655,727.00	-
45021-48	Central Bank of India - Zone 05 - 4756	5,681,527.10		7,035,954.00	11,407,746.00	1,309,735.10	-
45021-49	Central Bank of India - Zone 05 - 5607	6,698,716.28		49,216,000.00	50,975,191.00	4,939,525.28	-
45021-50	Central Bank of India - Zone 05 - 5618	4,149,644.00		2,010,666.00	2,729,129.00	3,431,181.00	-
45021-51	Central Bank of India - Zone 05 - 5629	247,834.57			5,469.00	237,365.57	-
45021-52	Central Bank of India - Zone 05 - 6178	21,259,370.00		11,160,577.00	7,565,761.00	24,854,166.00	-

Deputy Commissioner (Finance,  
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GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
	45021-53 Central Bank of India - Zone 05 - 9002	2,541,175.00		504,681.00	3,045,856.00	-	-
	45021-54 Central Bank of India - Zone 05 - 9325	329,475.64				329,475.64	-
	45021-55 Central Bank of India- Zone 3- 50196	6,475,376.00		20,528,197.00	26,739,841.00	263,732.00	-
	45021-56 Central Bank of India - Zone 8 - 20551	1,486,889.00		7,464,063.00	7,741,144.00	1,209,808.00	-
	45021-57 Central Bank of India - Zone 8 - 25948	32,355.00		1,308.00		33,663.00	-
	45021-58 Central Bank of India - Zone 8 - 35206	924,411.00		8,934,805.00	9,824,116.00	35,100.00	-
	45021-59 Central Bank of India - Zone 8 - 36771	315,520.00		7,029,002.00	3,243,621.00	4,100,901.00	-
	45021-60 Central Bank of India - Zone 8 - 38029	1,261,527.00		131,921.00		3,393,448.00	-
	45021-61 Central Bank of India - Zone 8 - 49028	2,939,152.00		6,075,440.00	7,334,262.00	1,680,330.00	-
	45021-62 Central Bank of India - Zone 8 - 50204	1,075.00		4,606,625.00	3,170,619.00	1,437,081.00	-
	45021-63 Central Bank of India - Zone 8 - 50211	1,967,606.66		4,998,439.00	4,123,173.00	2,862,872.66	-
	45021-64 Central Bank of India - Zone 8 - 50222	1,105,299.46		31,385,538.00	28,253,089.00	4,237,748.46	-
	45021-65 Central Bank of India - Zone 8 - 50233	5,068,806.10		11,681,572.00	15,923,068.00	827,310.10	-
	45021-66 Central Bank of India - Zone 8 - 50244	2,792,361.82		16,800,000.00	18,431,625.00	1,160,736.82	-
	45021-67 Central Bank of India - Zone 8 - 50288	8,579,051.82		5,437,469.00	1,060,778.00	12,955,742.82	-
	45021-68 Central Bank of India - Zone 8 - 50346	2,168,403.64		2,704,096.00	3,869,200.00	1,003,299.64	-
	45021-69 Central Bank of India - Zone 8 - 50645	97,835.00		15,661.00	224.00	113,272.00	-
	45021-70 Central Bank of India-Zone 8-90082	22,299,616.00		30,343,376.00	52,565,802.00	77,190.00	-
	45021-71 Dena Bank - Zone 01 - 0300	1,825,452.39		6,000.00	67.00	1,831,365.39	-
	45021-72 Dena Bank - Zone 01 - 0301	1,643,937.02		42,259,500.00	37,099,483.00	6,803,954.02	-
	45021-73 Dena Bank - Zone 01 - 0302	450,097.70		5,822,414.00	4,682,384.70	1,590,127.00	-
	45021-74 Dena Bank - Zone 01 - 0327	7,268,849.28		6,677,084.00	2,647,346.00	11,298,587.28	-
	45021-75 Dena Bank - Zone 01 - 0391	2,887,643.29		2,400,000.00	708,377.00	4,579,266.29	-
	45021-76 Dena Bank - Zone 01 - 3761	1,608,925.00		3,259,168.00	3,666,059.00	1,202,034.00	-
	45021-77 Dena Bank - Zone 01 - 3769	2,567,524.00		2,687,631.00	2,040,006.00	3,215,149.00	-
	45021-78 Dena Bank - Zone 01 - 3782	542,691.00		11,250,000.00	11,574,571.00	218,120.00	-
	45021-79 Dena Bank - Zone 01 - 3783	3,605,066.00		8,604,352.00	5,149,940.00	7,059,478.00	-
	45021-80 Dena Bank - Zone 01 - 3784	95,887.00		520,000.00	350,400.00	265,487.00	-
	45021-81 Dena Bank - Zone 01 - 3800	1,433,008.00		60,008,305.00	61,339,634.00	101,679.00	-
	45021-82 Dena Bank-Zone-2(10035)	5,342,896.33		46,600,000.00	43,982,567.00	7,960,329.33	-
	45021-83 Dena Bank-Zone-2(10036)	16,554,669.05		50,500,003.00	66,915,863.00	138,809.05	-
	45021-84 Dena Bank-Zone-2(10037)	362,568.50		5,560,705.00	135.00	5,923,138.50	-
	45021-85 Dena Bank - Zone 2-11416	4,776,692.75		9,263,624.00	7,633,941.50	6,406,375.25	-
	45021-86 Dena Bank-Zone-2(11467)	3,086,677.65		3,459,794.00	2,594,910.78	3,951,560.87	-
	45021-87 Dena Bank-Zone-2(11489)	13,429,927.00		6,856,211.00	14,165,268.00	6,120,870.00	-
	45021-88 Dena Bank-Zone-2(23877)	27,649.00		203,500.00	203,634.00	27,615.00	-
	45021-89 Dena Bank-Zone-2(23878)	1,105,851.00		16,205,000.00	17,254,199.03	59,681.97	-
	45021-90 Dena Bank-Zone-2(23888)	4,742,565.90			1,974,989.00	2,767,576.90	-
	45021-91 Dena Bank- Zone-2(23894)	1,125,553.00				1,325,553.00	-
	45021-92 Dena Bank-Zone-2(23936)	3,036,239.70		16,721,295.00	12,188,589.00	7,568,945.70	-
	45021-93 Dena Bank-Zone-2(23944)	478,114.00		2,000,000.00	1,322,840.35	1,155,273.65	-
	45021-94 Dena Bank-Zone-2(23946)	117,414.00			108,128.00	9,286.00	-
	45021-95 Dena Bank-Zone-2(23968)	983,559.45		2,000,000.00	890,007.00	2,093,552.45	-
	45021-96 Dena Bank-Zone-2(25649)	6,238,563.00		251,178.00	153,957.00	6,335,784.00	-
	45021-97 Dena Bank-Zone-2(27119)	3,329.08		6,500,000.00	6,400,616.49	102,512.59	-
	45021-98 Dena Bank-Zone-2(31002)	162,219.00			742.00	161,477.00	-
	45021-99 Dena Bank - Zone 3 - 31017			10,160,957.00	513,138.00	9,647,819.00	-
	45021-100 OBC Bank-Zone-4- 0767	1,177,196.00		11,702,472.00	12,867,543.00	12,125.00	-
	45021-101 OBC-Jansampark Nidhi -ZONE 4 -774	241,417.00		150,264.00	260,522.00	131,159.00	-
	45021-102 OBC- ZONE 4 9722191012969	639,231.00		2,689,230.00	2,121,138.00	1,207,323.00	-
	45021-103 Oriental Bank of Commerce 0781	1,174,251.00		2,862,488.00	3,135,767.00	900,972.00	-
	45021-104 Oriental Bank of Commerce 5717	2,690,129.00		138,906.00	1,828,667.00	1,000,368.00	-
	45021-105 Oriental Bank of Commerce 0798	4,202,353.00		9,435,528.00	8,238,089.00	5,399,792.00	-
	45021-106 Punjab National Bank- Zone 3- 66501	17,682,007.00		3,307,586.00	5,883,313.70	15,106,279.30	-
	45021-107 Punjab National Bank-Zone 6(25544)	163,426.00		6,602.00		170,028.00	-
	45021-108 Punjab National Bank Zone 7 75633	638.00				638.00	-
	45021-109 STATE BANK OF INDIA-ZONE 01-1622	2,676,236.00		5,614,916.00	7,542,515.00	748,637.00	-
	45021-110 State Bank of India - Zone 3 - 3103	2,152,832.95		2,700,000.00	2,074,656.00	2,778,176.95	-
	45021-111 State Bank of India Zone 3- 3114	315,693.20		55,833,170.00	55,021,440.00	1,127,423.20	-
	45021-112 Union Bank of India 6662		126,673.00				13,107.00
	45021-113 Union Bank of India 6662 Autosweep	11,277,000.00		127,822,039.00	127,708,473.00	-	-
	45021-114 Union Bank of India-Zone 6(03107)	25,118.00		58,315,000.00	61,801,000.00	7,791,000.00	-
	45021-115 Union Bank of India-Zone 6(03167)	57,762.00		6,534.00	239,491.00	-	207,839.00
	45021-116 Union Bank of India-Zone-6(06177)	3,177,554.00		8,342,492.00	8,921,930.00	2,548,116.00	-

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GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
	45021-117 Union Bank of India-Zone 6 (06311)	973,927.00		2,038,046.00	1,172,796.00	1,839,177.00	-
	45021-118 Union Bank of India-Zone 6(06348)		82.00	183.00		101.00	-
	45021-119 Union Bank of India-Zone 6(06562)	76,759.00		504,323.00	484,840.00	96,242.00	-
	45021-120 Union Bank of India-Zone 6(06658)	39,483,610.00		65,680,864.00	105,856,351.00	-	691,877.00
	45021-121 Union Bank of India-Zone 6(06676)	114,467.00		1,212.00	107,730.00	7,949.00	-
	45021-122 Union Bank of India ZONE 7 619402010002920L	160,061.07		4,394,255.00	4,488,805.58	55,510.49	-
	45021-123 ALLAHABAD BANK 3073		1,697,636.56	4,428,625,474.00	4,270,555,219.00	156,372,618.44	-
	45021-124 ALLAHABAD BANK 3073(Auto Sweep)	997,675,516.00		2,004,545,904.00	1,986,627,260.00	1,015,594,160.00	-
	45021-125 Bank of Baroda- (13th FC/12th FC/Arda Rahat)- 8264		273,058.39	58,422,333.00	58,122,362.00	26,912.61	-
	45021-126 Bank of Baroda- (13th FC)- 8264 Auto Sweep	28,016,000.00		48,632,244.00	57,830,244.00	18,820,000.00	-
	45021-127 Bank of Baroda-6295	2,481,684.00		165,016.00		2,646,900.00	-
	45021-128 Bank of Baroda-Family Benefit-7113	243,434.50		9,830.00		253,264.50	-
	45021-129 Bank of Baroda (GPF)-044	459,890.00		18,975.00		488,865.00	-
	45021-130 Bank of Baroda (GPF-I)-7114	2,150,250.00		86,830.00		2,237,080.00	-
	45021-131 Bank of Baroda (GPF-III)-7115	1,227,273.00		49,559.00		1,276,832.00	-
	45021-132 BANK OF INDIA - Ward Vikas- 2572	476,704.00		22,650.00	30.00	499,324.00	-
	45021-133 Canara Bank 4262	3,526.00		143.00		3,669.00	-
	45021-134 Canara Bank - 51356	4,423.00		1,113,861.00	1,017,384.00	100,900.00	-
	45021-135 CBI-1692193971	7,022,360.00			2,000.00	7,020,360.00	-
	45021-136 CBI -5437	47,527.00			47,527.00	-	-
	45021-137 CBI -A/C -3244258699	223,233.00		49,578,171.00	49,780,782.00	20,622.00	-
	45021-138 CBI -A/C -3244258699 (Auto Sweep)	49,625,000.00		712,694.00	49,578,171.00	759,523.00	-
	45021-139 CBI-Dumertara Market Premium)-4850	5,419,151.00		73,970,412.00	72,809,238.00	6,580,325.00	-
	45021-140 CBI -Inoperative-88214	600,617.77			79.00	600,538.77	-
	45021-141 CBI- (R Paschim)-3211868670	11,988.00			1,399.00	10,589.00	-
	45021-142 CBI- (R Paschim)-3211868670 Auto Sweep	29,565,606.00				29,565,606.00	-
	45021-143 Central Bank of India-2370/1401	36,525.64				36,525.64	-
	45021-144 Central Bank of India-3124	579,565.00				579,565.00	-
	45021-145 Central Bank of India- 42296	2,383,988.00		96,313.00		2,480,301.00	-
	45021-146 Central Bank of India-83612	392,036.00		15,878.00		407,876.00	-
	45021-147 Central Bank of India (Sanchit Nidhi)-13644	377,392.25		556,936.00		934,328.25	-
	45021-148 DENA BANK 0410	3,735.00		151.00		3,886.00	-
	45021-149 DENA BANK 10433	2,886,560.00		204,498.00		3,091,058.00	-
	45021-150 DENA BANK 23776	48,572.00		963.00		49,535.00	-
	45021-151 Dena Bank(Filter Plant Flow Meter)- 6180	28,434.00		2,406,493.00	2,405,000.00	29,927.00	-
	45021-152 Dena Bank(Filter Plant Flow Meter)- 6180-Auto Sweep	1,572,000.00		2,405,000.00	2,218,751.00	1,758,249.00	-
	45021-153 Dena Bank(NSDP)- 10577	28,392.00		2,050,952.00	2,055,000.00	25,344.00	-
	45021-154 Dena Bank(NSDP)- 10577-Auto Sweep	288,720.00		2,055,000.00	1,899,809.00	443,911.00	-
	45021-155 IOB 3333	7,005,409.50			5,500,000.00	1,505,409.50	-
	45021-156 IOB3334	217,521.00				217,521.00	-
	45021-157 OBC 00110	302,431.00				302,431.00	-
	45021-158 OBC -3720/18680	1,264,302.60		51,640.00		1,315,942.60	-
	45021-159 OBC -Swimming Pool-1882011002919	384,624.00		15,533.00		400,157.00	-
	45021-160 PNB 12-11	165,438,119.32		12,751,040.00	17,649,081.70	180,540,077.62	-
	45021-161 PNB - 65830	45,681,130.20		2,526,379.00	17,074,972.70	31,132,536.50	-
	45021-162 PNB -(Ashray Shulk)-1169	49,558,380.00		27,550,545.30	5,398,100.00	71,210,825.30	-
	45021-163 PNB Bank (Market Rent)- 0173051	27,096,053.00		8,735,290.00	233.00	35,831,110.00	-
	45021-164 PNB-Development Work By Temples- 74078	798,262.00		3,490,040.00	2,117,007.00	2,171,295.00	-
	45021-165 PNB-HUDCO/Sulabh Souchalaya 74829	2,842,722.00		111,840.00	1,867,463.00	1,867,099.00	-
	45021-166 SBI 23352	122,490.20		80,565.00	80,565.00	122,490.20	-
	45021-167 SBI Indoere -5908	120,652,575.95		620,706,880.05	736,869,609.00	4,489,847.00	-
	45021-168 SBI Indoere -5908 (Auto Sweep)			460,468,000.00	242,355,510.05	218,112,489.95	-
	45021-169 SBI INDOR 7712	56,045.03		2,265.00		58,310.03	-
	45021-170 SBI INDORE 5420	1,525,128.91		64,742.00	111,698.00	1,478,172.91	-
	45021-171 SBI INDORE 7938	692,887.09		27,993.00		720,880.09	-
	45021-172 SBI INDORE-Filter Plant Maintenance- 5895	301,262.00				301,262.00	-
	45021-173 SBI Main- 10822705355	44,234,168.12		112,602,640.00	112,906,281.00	43,930,527.12	-
	45021-174 UBI - 205-28	14,442.00		2,071,256.00	2,075,000.00	10,698.00	-
	45021-175 UBI- 205-28 (Auto Sweep)	72,401,000.00		2,075,000.00		24,476,000.00	-
	45021-176 UBI - 816212	50,493.30		6,651,231.00	6,650,555.00	51,169.30	-
	45021-177 UBI -816212 (Auto Sweep)	52,254,000.00		4,595,000.00		54,904,000.00	-
	45021-178 UBI - (Anganwadi) 205-20	10,649.00		1,156,835.00	1,153,600.00	13,884.00	-
	45021-179 UBI - (Anganwadi) 205-20 Auto Sweep	6,227,000.00		535,000.00		6,151,000.00	-
	45021-180 UBI (Arda Rahat) 205-59		268,311.00	1,143,188.00	860,014.00	14,863.00	-

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GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
45021-181	UBI (Apda Rahat) 205-59-Auto Sweep	2,744,000.00		510,000.00	617,000.00	2,637,000.00	-
45021-182	UBI-(Ashray Shulk) 205-36	12,244.00		1,128,076.00	1,130,000.00	10,320.00	-
45021-183	UBI-(Ashray Shulk) 205-36 Auto Sweep	11,892,000.00		1,130,000.00		13,022,000.00	-
45021-184	UBI BANK- Bhaisthan/Usha Slum 205-46	13,748.00		344,364.00	345,000.00	13,112.00	-
45021-185	UBI BANK- Bhaisthan/Usha Slum 205-46(Auto Sweep)	1,112,000.00		95,000.00	250,000.00	957,000.00	-
45021-186	UBI Bank -BSUP- 217-09		3,483,182.00	200,203,753.00	197,571,710.00	-	851,139.00
45021-187	UBI Bank -BSUP- 217-09(Auto Sweep)	229,545,000.00		97,570,000.00	100,062,000.00	227,053,000.00	-
45021-188	UBI Bank (Rajiv Sikhya Mission) - 205-102			14,480,508.00	13,834,045.00	646,463.00	-
45021-189	UBI BANK (Sarv Sikhya Aghriyan) 205-96	18,091.00		30,578,460.00	31,218,250.00	-	621,699.00
45021-190	UBI BANK (Sarv Sikhya Aghriyan) 205-96 Auto Sweep	17,150,000.00		13,110,000.00	22,965,000.00	7,275,000.00	-
45021-191	UBI - BSUP House Rent-205-90	11,436.00		3,700,623.00	3,699,000.00	13,059.00	-
45021-192	UBI - BSUP House Rent-205-90 (Auto Sweep)	1,864,000.00		3,697,000.00	1,871,000.00	3,690,000.00	-
45021-193	UBI- CG Clean- 50001	546,597.00		4,680.00		551,277.00	-
45021-194	UBI- CG Clean- 50001 (Auto Sweep)	100,000.00				100,000.00	-
45021-195	UBI- (Gourav Path)205-51	4,362.00		95,016,232.00	95,006,211.00	14,383.00	-
45021-196	UBI- (Gourav Path)205-51-Auto Sweep	52,181,000.00		51,370,000.00	93,141,000.00	10,410,000.00	-
45021-197	HO Building- 205-12	14,827.00		1,025,213.00	1,025,206.00	14,834.00	-
45021-198	UBI HO Building- 205-12 (Auto Sweep)	1,115,000.00		25,000.00	995,000.00	145,000.00	-
45021-199	UBI - (IDSMT) 205-50	12,375.00		1,214,527.00	1,214,400.00	12,502.00	-
45021-200	UBI - (IDSMT) 205-50 (Auto Sweep)	6,503,000.00		570,000.00	636,000.00	6,437,000.00	-
45021-201	UBI Jawahar Nagar 205-78	13,181.00		602,904.00	605,000.00	11,085.00	-
45021-202	UBI Jawahar Nagar 205 - 78 (Auto Sweep)	6,524,000.00		605,000.00		7,129,000.00	-
45021-203	UBI Purani Basti 205-18	14,212.00		378,703.00	380,000.00	12,915.00	-
45021-204	UBI Purani Basti 205-18 (Auto Sweep)	3,615,000.00		380,000.00		3,995,000.00	-
45021-205	UBI- Rajiv Ashray Yojna- 205-37	12,980.00		1,425,904.00	1,428,321.00	10,563.00	-
45021-206	UBI- Rajiv Ashray Yojna- 205-37 (Auto Sweep)	931,000.00		295,000.00	1,122,000.00	104,000.00	-
45021-207	UBI- Rajiv Awas- 205-104			15,043,612.00	4,309,789.00	10,733,823.00	-
45021-208	UBI - School Building - 50003	594,649.00		27,260,457.00	27,300,000.00	555,106.00	-
45021-209	UBI - School Building - 50003 (Auto Sweep)	4,251,000.00		27,300,000.00	27,100,000.00	4,451,000.00	-
45021-210	UBI (Shikhsya Karmi & MDM) 205-27		11,128,687.35	175,445,140.35	164,305,564.00	10,889.00	-
45021-211	UBI (Shikhsya Karmi & MDM) 205-27-Auto Sweep	44,400,000.00		81,025,000.00	85,164,000.00	40,261,000.00	-
45021-212	UBI - Vidhyak Nidhi / Sansed Nidhi - 205-01	11,695.80		113,160,199.00	114,932,587.00	-	1,760,692.20
45021-213	UBI - Vidhyak Nidhi / Sansed Nidhi - 205-01-Auto Swe	12,048,000.00		62,010,000.00	47,365,000.00	26,694,000.00	-
45021-214	Union Bank of India - 327002010010920U		332,762.68	801,365,109.00	808,581,482.50	-	7,549,136.18
45021-215	Union Bank of India - 327002010010920 (Auto Sweep)	77,125,300.00		428,965,000.00	361,995,000.00	144,098,000.00	-
45021-216	Union Bank of India - Jal Aardhan Yojna- 205-39		100,547.00	610,578,182.00	610,462,930.00	14,705.00	-
45021-217	Union Bank of India - Jal Aardhan Yojna- 205-39(Au	48,462,000.00		403,090,000.00	207,468,000.00	244,084,000.00	-
45022 - Other Scheduled Banks							
45022-01	Axis Bank-1870	1,127,856.00		1,068,453.00	521,290.00	1,675,019.00	-
45022-02	Axis Bank -37213			500,000.00	473,583.00	26,417.00	-
45022-03	Axis Bank 39774	2,491,351.82		87,137.00	1,149,204.00	1,429,284.82	-
45022-04	Axis Bank (728279)			4,130,672.00	919,484.00	3,211,188.00	-
45022-05	Axis Bank 8930	7,386,722.00		299,653.00	15,000.00	7,671,375.00	-
45022-06	Axis Bank - Zone 01 - 5487	11,649,533.57		49,029,975.00	41,739,025.40	18,940,483.17	-
45022-07	Axis Bank - Zone 05 - 8733	14,035,170.27		55,170,029.00	37,395,491.25	31,809,708.02	-
45022-08	Axis Bank- Zone 05- 99397	1,755,048.28		918,075.00		2,673,123.28	-
45022-09	Axis Bank-Zone-06(25337)			18,994,129.00	18,777,270.00	216,859.00	-
45022-10	Axis Bank-Zone 2(06412)			2,600,000.00	2,555,371.60	44,628.40	-
45022-11	Axis Bank Zone-2(71279)	23,055,279.48		107,089,344.00	92,799,403.50	37,345,219.98	-
45022-12	Axis Bank - Zone 3 - 79605	11,938,653.65		41,301,058.00	37,500,702.25	15,739,009.40	-
45022-13	Axis Bank-Zone-4: 5814	14,664,391.33		65,102,945.00	54,954,842.60	24,812,493.73	-
45022-14	Axis Bank-Zone 6(00082)			2,600,000.00	1,219,728.00	1,380,272.00	-
45022-15	Axis Bank- Zone6 (S1463)	1,624,998.00		3,002,000.00	1,661,243.00	2,965,755.00	-
45022-16	Axis Bank-Zone 6(73063)	208,500.00		283,000.00	431,000.00	60,500.00	-
45022-17	Axis Bank-Zone 6(73238)	2,061,019.37		9,850,000.00	11,893,490.26	17,529.11	-
45022-18	Axis Bank-Zone 6(73416)	32,422.00				32,422.00	-
45022-19	Axis Bank Zone-6(79786)	10,571,047.55		35,656,325.21	33,411,139.66	12,816,233.10	-
45022-20	Axis Bank ZONE 7 909020043879993	22,604,213.23		70,153,044.00	57,574,141.00	35,183,116.23	-
45022-21	Axis Bank Zone 8 - 53871	18,824,062.07		66,381,719.00	52,649,842.70	32,555,938.37	-
45022-22	AXIS BANK - (12th FC) -8306	11,749,196.00		155,188.00	8,847,999.00	3,056,385.00	-
45022-23	Axis Bank- (12th FC)-64327			50,900,000.00		50,900,000.00	-
45022-24	Axis Bank- 170079	64,037,570.00		2,600,181.00		66,637,751.00	-
45022-25	AXIS Bank - 1844674	61,667,605.00		22,527,961.00	18,811,678.00	65,403,888.00	-
45022-26	Axis Bank 843119	28,485,085.64		78,892,640.00	68,519,553.00	38,858,172.64	-

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
	45022-27 AXIS Bank (Adhosharanjan 35cr) - 167642	9,683,291.04		383,943.00	294,168.00	9,773,066.04	-
	45022-28 AXIS BANK - Bhaisthan- 40928	22,521,845.00		914,476.00		23,436,321.00	-
	45022-29 Axis Bank- (Govt Recpt Ashrya Shukl) 45850	718,450.00				718,450.00	-
	45022-30 Axis Bank Pachpedi Naka 911010007448508	225,139.00		721,192.37	690,086.00	256,245.37	-
	45022-31 Axis Bank - Telibandha Talab - 910010016031484	25,065,278.00		31,526,125.00	55,807,269.00	784,134.00	-
	45022-32 AXIS Bank - Telibandha Talab- 99463	114,350,373.00			31,172,568.00	83,177,805.00	-
	45022-33 AXIS BANK (Vikas Karya & Admo)- 17347	4,315,003.00		39,301.00		4,354,304.00	-
	45022-34 IDBI Bank - (13th FC)- 266734	40,515,068.00		532,784,985.00	394,386,336.00	178,913,717.00	-
	45022-35 IDBI Bank 238649	9,190,704.00		74,705,406.00	75,154,400.00	8,741,710.00	-
	45022-36 IDBI Bank 36449	37,402,473.00		65,111,740.00	47,425,154.00	55,089,059.00	-
	45022-37 IDBI Bank4299	2,070,193.00		7,791,688.00	7,936,936.00	1,924,945.00	-
	45022-38 IDBI BANK- BSUP-III- 40-666			56,247,908.00	32,448,459.00	23,799,449.00	-
	45022-39 IDBI Bank- City Bus- 5920			116,967,169.00	140,052,756.00	2,066,314.00	-
	45022-40 IDBI- BSUP-IV-888	25,151,901.00		65,605,001.00	27,000,000.00	36,605,001.00	-
	45022-41 INDUSIND BANK10050/74961	408,426.22		1,392,333.00	1,643,440.00	157,319.22	-
	45023 - Scheduled Cooperative Banks						-
	45023-01 Chhattisgarh Gramin Bank-Zone 2(4866)			1,490,000.00		1,490,000.00	-
	45023-03 BMB Bank 148564			267,049.00	80,965.00	186,484.00	-
	45023-04 Jila Sahakari Bank - 11723	4,465,420.00		3,475,522.00	3,660,000.00	4,280,942.00	-
	45023-05 JILA SAHAKARI BANK 40211	905,445.00		39,813.00		945,258.00	-
	45023-06 JSKB- (Shahid Smarak)-1157-5292	9,090,558.11		3,513,586.00	2,998,301.00	9,605,843.11	-
	45023-07 LAXMI MAHILA SAHAKARI BANK 101860	27,040.00		264.00	27,304.00	-	-
	Statement Not Available						-
	45023-02 JILA SAHAKARI BANK 14186	8,447.50				8,447.50	-
	<b>Branch / Divisions</b>						
	Head Office - RMC		1,454,199,196.65	478,251,365.00	1,227,817,820.00		2,203,765,651.65
	Zone	2,452,142.64		57,109,004.00	22,458,374.00	37,102,772.64	-
	Zone-1	138,672,712.00		145,543,771.00	50,339,875.00	223,876,668.00	-
	Zone-2	71,054,342.00		153,257,695.00	96,192,660.00	128,119,377.00	-
	Zone-3	163,630,034.01		121,903,369.00	55,868,506.00	229,664,897.01	-
	Zone-4	256,195,675.00		212,697,095.00	61,757,313.00	407,135,457.00	-
	Zone-5	150,656,779.00		132,926,301.00	41,426,709.00	242,156,371.00	-
	Zone-6	332,739,945.00		162,369,692.00	53,644,254.00	441,465,383.00	-
	Zone-7	222,165,399.00		212,356,589.00	58,267,538.00	376,274,450.00	-
	Zone-8	126,612,108.00		115,645,168.00	52,649,000.00	189,608,276.00	-
	<b>1 - Revenue Income</b>						
	110 - Tax Revenue						
	11001 - Property Tax						
	11001-01 - Property Tax on Building-Residential Use				268,706,174.00	-	268,706,174.00
	11001-09 - Property Tax on Other Properties				12,940,840.00	-	12,940,840.00
	11001-41 - Surcharge on Property and Water Tax				9,597,509.00	-	9,597,509.00
	11002 - Water Tax (Incl Fee & Charges)						
	11002-00 - Consolidated Water Tax				174,740,675.00	-	174,740,675.00
	11003 - Samekit Kar						
	11003-00 - Samekit Kar				77,430,000.00	-	77,430,000.00
	11011 - Advertisement Tax						
	11011-01 - Advertisement Tax - Land Hoardings				19,052,000.00	-	19,052,000.00
	11011-05 - Advertisement Tax - On Public Toilets				155,000.00	-	155,000.00
	11080 - Others Taxes						
	11080-03 - Nirakshrit Kar				22,104,185.00	-	22,104,185.00
	11080-41 - Education Cess				3,810,666.00	-	3,810,666.00
	120 - Assigned Revenues & Compensations						
	12010 - Taxes & Duties Collected By Others						
	12010-01 - Entertainment Tax				54,887,027.00	-	54,887,027.00
	12010-11 - Stamp Duty on Transfer of Properties				349,964,112.00	-	349,964,112.00
	12010-20-Rajya utpad Kar				19,738,408.00	-	19,738,408.00
	12010-21 - Passenger Tax				4,573,332.00	-	4,573,332.00
	12010-32 - Bar Licence Fees				50,461,000.00	-	50,461,000.00
	12020 - Compensation in Lieu Of Taxes & Duties						
	12020-01 - Compensation in Lieu of Octroi				83,264,241.00	-	83,264,241.00
	130 - Rental Income From Municipal Properties						
	13010 - Rent From Civic Amenities						
	13010-01 - Rent From Markets				9,664,516.00	-	9,664,516.00
	13010-02 - Rent From Shopping Complexes				22,448,000.00	-	22,448,000.00

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (U.G.)



GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
	13010-03 - Rent From Community Halls			76,532.00	611,275.00	-	534,643.00
	13010-04 - Rent From Stadium			817,984.00	4,166,365.00	-	3,348,381.00
	13080 - Other Rents					-	-
	13080-02 - Laxms and Ponds				667,312.00	-	667,312.00
	140 - Fees & User Charges					-	-
	14011 - Licensing Fees					-	-
	14011-33 Dangerous And Offensive Trade				1,522,321.00	-	1,522,321.00
	14011-01 - Trade License Fees				12,544,990.00	-	12,544,990.00
	14012 - Fees for Grant of Permit					-	-
	14012-01 - Fees From Sanction of Building Plans				5,134,808.00	-	5,134,808.00
	14014 - Development Charges					-	-
	14014-01 - Development Charges				62,311,833.00	-	62,311,833.00
	14015 - Regularisation Fees					-	-
	14015-04 Mobile Tower Fees				60,000.00	-	60,000.00
	14015-02 - Agreement Fees				6,053,162.00	-	6,053,162.00
	14015-03 -Building Construction Regularization Fees				3,426,024.00	-	3,426,024.00
	14040 - Other Fees					-	-
	14040-17 RIGHT TO INFORMATION FEES				300.00	-	300.00
	14040-18 Cleaning Charges				1,589,749.00	-	1,589,749.00
	14040-18 RTI				1,671.00	-	1,671.00
	14040-12 - Road Cutting Charges				45,777,607.00	-	45,777,607.00
	14040-13 - Application Fees				520,380.00	-	520,380.00
	14040-14 - Miscellaneous Fees				197,619.00	-	197,619.00
	14040-15 - Nat Connection(Seyojan()) Charges				17,166,304.00	-	17,166,304.00
	14050 - User Charges					-	-
	14050-02 - Suptic Tank Cleaning Charges				561,730.37	-	561,730.37
	14050-06 - Pay & Use Toilets				48,000.00	-	48,000.00
	14050-08 - Water Supply				18,022.00	-	18,022.00
	14050-11 - Penalty Imposed by Courts				5,000.00	-	5,000.00
	14050-22 Income From Fire Brigade				3,450,949.00	-	3,450,949.00
	14050-23- Income From Parking Lots				27,200.00	-	27,200.00
	14060 - Entry Fees					-	-
	14060-00 - Consolidated Entry Fees				67,849.00	-	67,849.00
	150 - Sale & Hire Charges					-	-
	15010 - Sale Of Products					-	-
	15010-01 - Sale of Garbage & Rubbish				1,700,000.00	-	1,700,000.00
	15011 - Sale of Forms & Publications					-	-
	15011-01 - Sale of Tender Papers				3,621,743.00	-	3,621,743.00
	160 - Revenue Grants, Contribution & Subsidies					-	-
	16010 - Revenue Grants					-	-
	16010-02-JANSAMPARK NIDHI			51,000.00	440,500.00	-	389,500.00
	16010-01 - From State Government				71,837,945.00	-	71,837,945.00
	16010-11 - From Central Government				173,938,550.00	-	173,938,550.00
	16020 - Reimbursement of Expenses					-	-
	16020-01 - From State Govt.				48,565,013.00	-	48,565,013.00
	16020-11 - From Central Govt.				104,277,435.00	-	104,277,435.00
	16020-21 - From Other Organisation				881,134.00	-	881,134.00
	16030 - Contribution Towards Schemes					-	-
	16030-21 - FromOther Organisation				516,000.00	-	516,000.00
	170 - Income From Investments					-	-
	17010 - Interest					-	-
	17010-00 - Consolidated Interest				436,126.00	-	436,126.00
	17010-01 - Fixed Deposits				98,617,902.20	-	98,617,902.20
	171 - Interest Earned					-	-
	17110 - Interest From Bank Accounts					-	-
	17110-00 - Consolidated Interest From Bank Accounts				6,145,503.00	-	6,145,503.00
	17110-22 BANK INTEREST				22,730,300.00	-	22,730,300.00
	180 - Other Income					-	-
	18080 - Miscellaneous Income					-	-
	18080-01 - Penalty on Contractors				3,409.00	-	3,409.00
	<b>2 - Revenue Expenditure</b>					-	-
	210 - Establishment Expenses					-	-
	21010 - Salaries, Wages And Bonus					-	-
	21010-01 - Salaries & Allowances Officers			282,725.00		282,725.00	-

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
	21010-11 - Salaries & Allowances Staff			648,765,065.00		648,765,065.00	-
	21010-21 - Wages			26,791,390.00		26,791,390.00	-
	21010-31 - Arrear Salary			617,238.00		617,238.00	-
	21020 - Benefits And Allowances					-	-
	21020-00 - Employee Benefits and Allowances			4,637,428.00		4,637,428.00	-
	21020-01-Group Insurance Scheme			7,938,802.00		7,938,802.00	-
	21020-31 - Medical Allowance			103,987.00		103,987.00	-
	21020-41 - Uniform Allowance			523,996.00		523,996.00	-
	21020-51 - Compensation to Staff			898,731.00		898,731.00	-
	21020-81medical Reimbursement			1,055,546.00		1,055,546.00	-
	21030 - Pension					-	-
	21030-00 - Consolidated Pension			86,958,275.00		86,958,275.00	-
	21030-01-Pension/Family Pen.Contribution			7,450,687.00		7,450,687.00	-
	21030-02 - Contributory Pension /Family Pension			5,086,869.00		5,086,869.00	-
	21030-04 - Anticipetry Pension			118,147.00		118,147.00	-
	21040 - Other Terminal & Retirement Benefits					-	-
	21040-00-Consoli.Other Terminal&Retirement Benefit			235,296.00		235,296.00	-
	21040-11 - Leave Encashment			508,540.00		508,540.00	-
	21040-21 - Provident Fund Contribution			57,677,633.00	1,039,518.00	56,638,115.00	-
	220 - Administrative Expenses					-	-
	22010 - Rent, Rates and Taxes					-	-
	22010-02 - Rent - Others			1,076,070.00		1,076,070.00	-
	22011 - Office Maintenance					-	-
	22011-00 - Consolidated Office Maintenance			52,435.00		52,435.00	-
	22011-01 - Electricity Charges			4,825,028.00		4,825,028.00	-
	22011-02 - Security Expenses			9,156,944.00		9,156,944.00	-
	22012 - Communication Expenses					-	-
	22012-01 - Telephone Expenses			1,518,328.00		1,518,328.00	-
	22012-02 - Mobiles			11,500.00		11,500.00	-
	22012-11 - Web, Internet			302,798.00		302,798.00	-
	22021 - Printing and Stationery					-	-
	22021-01 - Printing Expenses			930,905.08		930,905.08	-
	22021-02 - Stationery			743,337.00		743,337.00	-
	22021-03 - Computer Stationery And Consumables			293,011.00		293,011.00	-
	22021-04 Photo Copy Expenses			622,456.00		622,456.00	-
	22030 - Travelling & Conveyance					-	-
	22030-05 - Travelling And Conveyance Staff			191,639.00		191,639.00	-
	22030-11 - Fuel, Petrol and Diesel Own Vehicles			18,432,186.00		18,432,186.00	-
	22030-21 - Hire & Conveyance Expenses			982,453.00		982,453.00	-
	22040 - Insurance					-	-
	22040-01 -Insurance Office Buildings			15,896.00		15,896.00	-
	22040-02 - Vehicles			2,060,663.00		2,060,663.00	-
	22051 - Legal Expenses					-	-
	22051-01 - Legal Fees			853,438.00		853,438.00	-
	22051-03 - Cost of Suits /compromises			14,027,490.00		14,027,490.00	-
	22051-04 TDS PENALTY			138,248.00		138,248.00	-
	22052 - Professional and Other Fees					-	-
	22052-00 - Consolidated Professional and Other Fees			1,001,840.00		1,001,840.00	-
	22052-11 - Legal Fee			249,601.00		249,601.00	-
	22052-21 - Consultancy Fees, Charges			8,259,287.00	39,600.00	8,219,687.00	-
	22060 - Advertisement And Publicity					-	-
	22060-01 - Advertisement Expenses			21,863,162.00		21,863,162.00	-
	22060-11 - Publicity Expenses			2,535,511.00		2,535,511.00	-
	22060-31 - Cultural Events			113,250.00		113,250.00	-
	22061 - Membership & Subscriptions					-	-
	22061-00 - Consolidat Membership&Subscriptions			35,000.00		35,000.00	-
	22080 - Other Administrative Expenses					-	-
	22080 - 03 Honorarium			1,787,169.00	653,668.00	1,133,501.00	-
	22080-53 Meter Connection			49,452.00		49,452.00	-
	22080-01 - Expenses for Meeting Of Corporation/MMIC			648,161.00		648,161.00	-
	22080-12 Public Welfare Exp.			4,455,513.00		4,455,513.00	-
	22080-51 - Miscellaneous Expenses			4,932,132.79		4,932,132.79	-
	230 - Operations & Maintenance					-	-

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
23010 - Power & Fuel						-	-
23010-00 - Consolidated Power & Fuel				10,872,099.00		10,872,099.00	-
23010-01 - Water Works				87,969,204.00		87,969,204.00	-
23010-02 - Street Lighting				161,386,214.00		161,386,214.00	-
23020 - Bulk Purchases						-	-
23020-01 - Raw Water				12,000.00		12,000.00	-
23030 - Consumption of Stores						-	-
23030-00 - Consolidated Consumption of Stores				8,011,930.00		8,011,930.00	-
23030-01 - Consumption of Stores-Street Light				26,925,010.00		26,925,010.00	-
23030-01 - Consumption of Stores-Water Works				2,048,465.00		2,048,465.00	-
23040 - Hire Charges						-	-
23040-00 - Consolidated Hire Charges				182,436.00		182,436.00	-
23040-01 - Hire Charges Of Machineries				2,705,550.00		2,705,550.00	-
23050 - Repairs & Maintenance Infrastructure Assets						-	-
23050-25 - Others				1,911,846.00		1,911,846.00	-
23050-35 Repair Maintenance Pumpset				6,895,201.00		6,895,201.00	-
23050-36 Repair & Maintenance Pipe				12,589,941.00		12,589,941.00	-
23050-00 -Consoli Repairs&Maintenance Infrastructure Assets				219,927.00		219,927.00	-
23050-01 - Concrete Roads(CCR)				14,045,374.00		14,045,374.00	-
23050-02 - Metalled Roads (Bitumen)				596,061.00		596,061.00	-
23050-03 - Other Roads				14,502,999.58		14,502,999.58	-
23050-04 - Bridges & Flyovers				708,672.00		708,672.00	-
23050-10 Repair and Maintenance Filter Plant				22,683,232.00		22,683,232.00	-
23050-11 - Underground Drains				1,208,750.00		1,208,750.00	-
23050-12 - Open Drains				7,732,074.00		7,732,074.00	-
23050-21 - Water Ways				7,111,856.00		7,111,856.00	-
23050-22 - Borewell				1,382,493.00		1,382,493.00	-
23050-23 - Open Wells				99,086.00		99,086.00	-
23050-24 - Water Reservoirs				99,838.00		99,838.00	-
23050-31 - Public Lighting				4,414,979.00		4,414,979.00	-
23050-32 - Lamp Posts				146,164.00		146,164.00	-
23050-34 - Others				6,145,352.00		6,145,352.00	-
23050-41 - Plant & Machinery				1,160,146.00		1,160,146.00	-
23050-51 - Garbage Clearance				139,505.00		139,505.00	-
23051 - Repairs & Maintenance Civic Amenities						-	-
23051-06 Square				575,617.00		575,617.00	-
23051-01 - Parks, Nurseries & Gardens				11,304,684.00		11,304,684.00	-
23051-02 - Lakes & Ponds				5,757,300.00		5,757,300.00	-
23051-03 - Playgrounds & Stadium				1,864,482.00		1,864,482.00	-
23051-05 - Parking Lots				120,015.00		120,015.00	-
23051-21 - Public Toilets				4,495,590.00		4,495,590.00	-
23051-31 - Street Lights				1,893,414.00		1,893,414.00	-
23052 - Repairs & Maintenance Buildings						-	-
23052-00 - Consoli Repairs & Maintenance -Buildings				2,106,978.00		2,106,978.00	-
23052-01 - Office Buildings(R&M)				2,532,951.00		2,532,951.00	-
23052-02 - Community Building				11,408,958.00		11,408,958.00	-
23052-03 - Market Building				128,903.00		128,903.00	-
23052-04 - Hospital Building				120,668.00		120,668.00	-
23052-05 - Residential Quarters				43,525.00		43,525.00	-
23052-09 - School Building				3,038,216.00		3,038,216.00	-
23052-10 - Swimming Pools				166,151.00		166,151.00	-
23052-11 - Temples				787,615.00		787,615.00	-
23052-15 Boundry Wall R&M				188,616.00		188,616.00	-
23052-16 - Shed & Chabutra Repair				1,578,609.00		1,578,609.00	-
23053 - Repairs & Maintenance Vehicles						-	-
23053-00 - Consoli Repairs & Maintenance -Vehicles				4,029,535.00		4,029,535.00	-
23053-01 - Motor Car				2,758,599.00		2,758,599.00	-
23053-04 - Trucks (Tractor)				36,815.00		36,815.00	-
23053-05 - Tankers				35,418.00		35,418.00	-
23053-06 - Cranes				202,904.00		202,904.00	-
23053-08 - Fire Tenders				154,712.00		154,712.00	-
23054 - Repairs & Maintenance Furniture						-	-
23054-00 -Consoli Repairs & Maintenance - Furniture				63,330.00		63,330.00	-
23054-01 - Chairs				96,322.00		96,322.00	-

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
	23054-02 - Tables			52,586.00		52,586.00	-
	23054-03 - Almirahs			99,546.00		99,546.00	-
	23054-05 - Partitions			19,201.00		19,201.00	-
	23055 - Repairs & Maintenance Office Equipments					-	-
	23055-00 - Consolidated Office & Other Equipments			187,615.00		187,615.00	-
	23055-01 - Air Conditioners			454,001.00		454,001.00	-
	23055-02 - Computers			263,934.00		263,934.00	-
	23055-03 - Faxes			8,900.00		8,900.00	-
	23055-04 - Photo-Copiers			55,334.00		55,334.00	-
	23055-06 - Water Coolers			33,236.00		33,236.00	-
	23055-07 - Telephone Instruments			31,500.00		31,500.00	-
	23055-09 - Others			26,225.00		26,225.00	-
	23055-10 - Printers			4,096.00		4,096.00	-
	23056 - Repairs & Maintenance Electrical Appliances					-	-
	23056-00 - Consolidated Electrical Appliances			1,793,456.00		1,793,456.00	-
	23056-01 - Fans			44,450.00		44,450.00	-
	23056-02 - Electrical Fittings			1,035,683.00		1,035,683.00	-
	23056-09 - Others			35,510.00		35,510.00	-
	23057 - Repairs & Maintenance Heritage Building					-	-
	23057-15 - Statue Idol			30,650.00		30,650.00	-
	23059 - Repairs & Maintenance Others					-	-
	23059-00 - Consolidated Repairs & Maintenance Others			235,431.00		235,431.00	-
	23059-09 Development Expenses			2,110,500.00		2,110,500.00	-
	23080 - Other Operating & Maintenance Expenses					-	-
	23080-01 - Painting Expenses			58,644.16		58,644.16	-
	23080-00 - Consoli. Other Operating & Maintenance Expenses			736,297.00		736,297.00	-
	23080-01 - Water Purification Charges			4,096,905.00		4,096,905.00	-
	23080-02 - Testing & Inspection Charges			742,773.00		742,773.00	-
	23080-03 - Garbage & Clearance Expenses			1,721,938.00		1,721,938.00	-
	23080-04 - Cleaning by Private Agencies (Outsourced)			149,408,359.00	500,000.00	148,908,359.00	-
	23080-05 - Water Tankers			32,067,264.00		32,067,264.00	-
	23080-06 - Waste Management Expenses			45,520,787.00		45,520,787.00	-
	23080-07 - Water Works			793,699.00		793,699.00	-
	240 - Interest & Finance Charges					-	-
	24070 - Bank Charges					-	-
	24070-00 - Consolidated Bank Charges			168,310.25	200.00	168,110.25	-
	250 - Programme Expenses					-	-
	25010 - Election Expenses					-	-
	25010-00 - Consolidated Election Expenses			211,450.00		211,450.00	-
	25020 - Own Programme					-	-
	25020-00 - Consolidated Own Programme			16,491,667.00		16,491,667.00	-
	260 - Revenue Grants, Contribution and Subsidies					-	-
	26010 - Grants					-	-
	26010-09 - ILCS Expenses			1,180,000.00		1,180,000.00	-
	26010-09 Mukhyamantri Sahayata Yojana			1,217,778.00		1,217,778.00	-
	26010-09 Mukhya Mantri Shramik Yojna			857,376.00		857,376.00	-
	26010-10 census expenses			1,151,438.00		1,151,438.00	-
	26010-00 - Consolidated Grants			300,289.00	85,000.00	214,289.00	-
	26010-02 Mahan Bhojan Expenses			30,265,714.00		30,265,714.00	-
	26010-10 City Bus Expenses			122,813,203.00		122,813,203.00	-
	26020 - Contributions					-	-
	26020-00 - Consolidated Contributions Exp.			214,500.00		214,500.00	-
	26020-02 Jansamparak			3,137,455.00	13,500.00	3,123,955.00	-
	26020-00 - Consolidated Contributions			84,010.00		84,010.00	-
	26020-01 - Health Programme			414,960.00		414,960.00	-
	26030 - Subsidies					-	-
	26030-01 Cremation Ground			16,433.00		16,433.00	-
	26030-01 - Shradhanjali Yojna			359,091.00		359,091.00	-
	26030-00 - Consolidated Subsidies			27,509.00		27,509.00	-
	271 - Miscellaneous Expenses					-	-
	27180 - Other Miscellaneous Expenses					-	-
	27180-00 - Consolidated Other Miscellaneous Exp.			100,000.00		100,000.00	-
	272 - Depreciation					-	-
	27220 - Buildings					-	-

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
	27220-00 - Consolidated Depreciation on Buildings			38,343,334.00		38,343,334.00	-
	27230 - Roads & Bridges						-
	27230-00 - Consolidated Depreciation on Road&Bridge			457,787,565.73		457,787,565.73	-
	27231 - Sewerage And Drainage						-
	27231-00 -Consolidated Dep. On Sewerage & Drainage			119,887,737.84		119,887,737.84	-
	27232 - Waterways						-
	27232-00 - Consolidated Depreciation On Waterways			21,388,808.10		21,388,808.10	-
	27233 - Public Lighting System						-
	27233-00-Consolidated Dep.on Public Lighting System			6,507,813.62		6,507,813.62	-
	27234 -Bridges						-
	27234-00 -Consolidated Dep. On Bridges			4,467,918.49		4,467,918.49	-
	27240 - Plant & Machinery						-
	27240-00 - Consolidated Dep. on Plant & Machinery			12,370,559.20		12,370,559.20	-
	27250 - Vehicles						-
	27250-00 - Consolidated Depreciation on Vehicles			18,729,563.98		18,729,563.98	-
	27260 - Office & Other Equipments						-
	27260-00-Consolidated Dep. on Office & Other Equipment			4,922,348.45		4,922,348.45	-
	27270 -Furniture, Fixtures, Fittings&Electrical Appliance						-
	27270-00 - Consolidated Dep. On Furniture, Fixtures, Fittings & Electrical Appliances			9,709,904.50		9,709,904.50	-
	27280 - Other Fixed Assets (Please Specify)						-
	27280-00 -Consolidated Dep. on Other Fixed Assets			35,777.50		35,777.50	-
	<b>3 - Capital Receipts &amp; Liabilities</b>						
	310 - Municipal (General) Fund						-
	31010 - Municipal Fund						-
	31010-00 - Consolidated Municipal Fund		17,517,136,368.82				17,517,136,368.82
	312 - Reserve Funds						-
	31210 - Capital Contribution						-
	31210-00 - Consolidated Capital Contribution		361,290,125.72		1,551,639,164.00		1,912,929,289.72
	320 - Grants, Contribution for Specific Purposes						-
	32010 - Central Government						-
	32010-31 - MPLAD (Local Area Development Funds)		8,606,001.00	8,506,001.00			-
	32010-01 Grant for Census		19,099,750.00	19,738,618.00	638,868.00		-
	32010-02 - Grants - 12th Finance Commission		2,342,446.00				2,342,446.00
	32010-03 - Grants - 13th Finance Commission		87,674,035.00	329,119,928.00	264,945,837.00		23,499,944.00
	32010-12-Rashtriya Vidhya Fund□		591,200.00	6,500,300.00	6,000,000.00		90,900.00
	32010-13-Rashtriya Viklang Fund□		332,400.00	1,051,400.00	794,200.00		75,200.00
	32010-14-Social Security Pension Yojna□		8,498,632.00	21,715,200.00	15,000,000.00		1,783,432.00
	32010-15-Rashtriya Vridhawasta Pension□		1,470,400.00	25,834,800.00	27,349,254.00		2,984,854.00
	32010-16-Sukhad Sahara Pension□		302,662.00	14,993,000.00	14,700,000.00		9,662.00
	32010-17-Rashtriya Parivaar Sahayata		1,080,291.00	12,719,700.00	11,910,000.00		270,591.00
	32010-18-Shiksha Karmi Anudan□		10,418,200.00	22,041,501.00	231,591,101.00		219,967,800.00
	32010-21 - National Slum Development Programme				250,000.00		250,000.00
	32010-23 Rajiv Awas Yojna		2,500,000.00		14,778,600.00		17,278,600.00
	32010-55 - SJSRV				1,422,000.00		1,422,000.00
	32010-56 Jal Aardhan Yojna-JNNURM		39,104,460.00	120,659,267.00	242,910,000.00		161,355,193.00
	32010-56 MADHYAN BHOJAN YOJNA		5,451,326.65	30,265,714.00	40,610,013.45		15,797,626.10
	32010-57 Sarv Shiksha Abhiyan		5,654,000.00				5,654,000.00
	32010-58 BSUP HOUSING FUND		17,968,521.00		221,856,000.00		239,824,521.00
	32010-58RAJIV GANDHI SHIKSHA MISSION FUND			10,981,745.00	14,626,720.00		3,644,975.00
	32010-60 Grants for City Bus		5,721,967.00	122,754,218.00	117,032,251.00		-
	32010-61 ILCS Sheme Fund		27,381,200.00	1,180,000.00	3,264,000.00		29,465,200.00
	32010 -66 I.D.S.M.T Grant		2,781,851.00				2,781,851.00
	32020 - State Government						-
	32020-02 Jan Samgrah Fund		285,000.00				285,000.00
	32020-12 Aarthik Gadhna Prashichhan Bhatta			74,500.00	74,500.00		-
	32020-00 - Consolidated Grants From State Govt.			421,051.00	139,467,204.00		139,046,153.00
	32020-01 Gourav Path Yojna		58,563,782.00	58,563,782.00			-
	32020-02 Mukhya Mantri Shramik Sahayta Yojna			4,685,853.00	8,700,000.00		4,014,147.00
	32020-02-Muktidham Yojna Fund-Rajya Parvati		7,389,000.00	21,702,053.00	23,050,000.00		8,736,947.00
	32020-08-Public Toilet Grant Fund□		56,783,666.00		17,346,000.00		74,129,666.00
	32020-09 Grant for Parking Lot			50,000,000.00	50,000,000.00		-
	32020-09-Pushp Vatika Development Fund-Rajya Parvar		15,250,000.00	17,266,875.00	2,016,875.00		-
	32020-10 Grant for Mahadev Ghat			20,000,000.00	20,000,000.00		-
	32020-10-Sarover Dharover Yojna		25,501,525.00	28,880,525.00	3,379,000.00		-

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
	32020-11 - Grants for Road Development		11,400,000.00			-	11,400,000.00
	32020-12-Parshad Nidhi Fund		31,902,300.00		22,200,000.00	-	54,102,300.00
	32020-14-MP / MLA Grant for Specific Purpose		243,740,046.00	237,500,000.00	635,000.00	-	6,875,046.00
	32020-15-Angan Bad Scheme Fund		4,503,750.00			-	4,503,750.00
	32020-16-Pay Jal Sankat Niwaran Water Fund		750,000.00		1,100,000.00	-	1,850,000.00
	32020-18-Jan Samashya Niwaran Grant-Adhoshanrachna		540,000,000.00	780,000,000.00	445,515,200.00	-	205,515,200.00
	32020-20-Infrastructure Dev Fund		220,723,000.00		4,753,500.00	-	225,476,500.00
	32020-21 - MLA LAD (Local Area Development Funds)			473,583.00	27,063,000.00	-	26,609,417.00
	32020-23-Bhagirathi Naljal Yojana Grant		16,500,000.00		30,000,000.00	-	46,500,000.00
	32020-25 Rajya Parvati- Gyan Sthali Yojna		433,000.00			-	433,000.00
	32020-26 Adhoshanrachna Mad-Vikash Karya (197 Lac)		19,700,000.00			-	19,700,000.00
	32020-27 Adhoshanrachna Mad- Vibhinna Karya Hetu Gra		44,000,000.00	44,000,000.00		-	-
	32020-28 Adhoshanrachna Mad- Damarikaran Karya		40,000,000.00			-	40,000,000.00
	32020-30 Adhoshanrachna Mad- CG Club to Jalvihar Col		12,000,000.00			-	12,000,000.00
	32020-32 Adhoshanrachna Mad-Purna Bus Stand to Bahum		10,000,000.00			-	10,000,000.00
	32020-34 Adhoshanrachna-Advasi Vikash		3,992,000.00			-	3,992,000.00
	32020-35 Adhoshanrachna Maintenance 227.45		159,216,290.00		45,490,860.00	-	204,707,150.00
	32020-36 Adhoshanrachna-Rohani Puram		20,000,000.00			-	20,000,000.00
	32020-37 Rajya Parvati-Temple		1,200,000.00			-	1,200,000.00
	32020-38 - VIP Road		4,000,000.00			-	4,000,000.00
	32020-41 Rajya Parvati Yojna		1,574,000.00		105,162,000.00	-	106,736,000.00
	32020-43 Grant for Street Light		1,200,000.00			-	1,200,000.00
	32020-44 Adhoshanrachna -Pashchim Vidhan Sabha		30,000,000.00			-	30,000,000.00
	32020-45 Adhoshanrachna - Apath Nidhi (3.03Lac)				90,938,970.00	-	90,938,970.00
	32020-53 Adhoshanrachna Fund		144,395,000.00		200,000,000.00	-	544,395,000.00
	32020-53 Vidhan Sabha Nirbachan Vikas Yojna		6,029,588.00			-	6,029,588.00
	32020-55 GRANT FOR FILTER PLANT		800,000.00			-	800,000.00
	32020-55-Grant For Fire Tender		73,100,000.00		90,000,000.00	-	163,100,000.00
	3202057 Grants for Lakes and Ponds		1,651,000.00			-	1,651,000.00
	32020-58 Grant for Zone Building-Adhoshanrachna		10,000,000.00			-	10,000,000.00
	32020-59 Grant for Salary				109,860,613.00	-	109,860,613.00
	32020-59 Nager Suraj		5,000,000.00		100,000,000.00	-	105,000,000.00
	32020-64 Apda Rahat Fund		30,300,000.00		20,000,000.00	-	50,300,000.00
	32020-66 Annapurna Samudayik Seva-Rajya Parvati		3,000,000.00			-	3,000,000.00
	32020-73 Flood Arrangement Grant		51,290,500.00			-	51,290,500.00
	32020-78 Boriakala Grant Fund		49,000,000.00	5,100,000.00		-	43,900,000.00
	32020-83 ANPA VIKAS				32,745,430.00	-	32,745,430.00
	330 - Secured Loans					-	-
	33020 - Loans From State Government					-	-
	33020-00 - Consolidated Loans From State Govt		837,281,615.00			-	837,281,615.00
	33050 - Loans From Bank&Other Financial Institutions					-	-
	33050-00 - Consoli Loans From Bank&Other Financial Institution		72,087,026.00			-	72,087,026.00
	340 - Deposits Received					-	-
	34010 - From Contractors/Suppliers					-	-
	34010-11 - Security Deposit BSUP(Sd)		2,201,943.00			-	2,201,943.00
	34010-01 - Earnest Money Depos (EMD)		2,445,742.00	111,000.00		-	2,334,742.00
	34010-04 - Royalty			2,711.00	2,711.00	-	-
	34010-11 - Security Deposit(SD)		123,505,916.07	37,867,686.00	12,007,873.39	-	97,646,103.46
	34020 - Deposits - Revenues					-	-
	34020-03 Rain Water Harvesting- Refundable		20,049,911.00	1,298,458.00	2,951,260.82	-	21,702,713.82
	34020-01 Grant for Dumartair Market		99,812,235.00		103,970,260.00	-	203,782,495.00
	34080 - From Others					-	-
	34080-00 - Consolidated Deposits From Others		55,150.00			-	55,150.00
	350 - Other Liabilities					-	-
	35010 - Creditors					-	-
	35010-06 Rajeev Kumar Sahu			58,671.00	58,671.00	-	-
	35010-07 Niranjana Sharma			479,252.00	479,252.00	-	-
	35010-48 Atul Chohan			236,826.00	236,826.00	-	-
	35010-52 Sanjay Soni			153,333.00	153,333.00	-	-
	35010-53 Javed			160,555.00	160,555.00	-	-
	35010-01 - Suppliers Control Account		10,341,806.20	59,740,849.00	60,241,162.00	-	10,842,119.20
	35010-11 - Contractors Control Account		326,499,105.85	2,040,752,330.00	2,044,419,826.14	-	330,166,601.99
	35010-21 - Expenses Payable			1,586,080.00	1,586,080.00	-	-
	35011 - Employee Liabilities					-	-

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (O.G.)



GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
	35011-01 - Salaries, Wages And Bonus Payable		53,277,629.20	449,146,453.00	456,698,096.00	-	60,829,272.20
	35011-02 - Benefits And Allowances		305,378.00		230,440.00	-	535,818.00
	35012 - Interest Accrued And Due					-	-
	35012-01 Interest Payable		348,659,867.00			-	348,659,867.00
	35013 - Outstanding Liabilities					-	-
	35013-00 - Telephone Bill Outstanding		248,729.00			-	248,729.00
	35013-02 - Electricity Bill Outstanding		1,989,533.00		50,660.00	-	2,040,193.00
	35013-04 - Other Bill Outstanding		80,464,591.00		101,575.00	-	80,566,166.00
	35020 - Recoveries Payable					-	-
	35020 - 03 GIS		-			-	-
	35020-04 DA Arrears			6,540.00	1,400,000.00	-	1,393,460.00
	35020-04 TA/DA			74,500.00	74,500.00	-	-
	35020-35 - Other Deductions		444,634.00	2,000.00	1,277,091.00	-	1,719,725.00
	35020 - 36 CPF		1,189,536.00		1,096,000.00	-	2,285,536.00
	35020 - 37 House Rent		27,288.00		15,600.00	-	42,888.00
	35020-38 HOUSE LOAN				29,403.00	-	29,403.00
	VAT			17,590.00	17,590.00	-	-
	35020-01 - Provident For Employees On Deputation		4,032,916.00		2,477,117.00	-	6,510,033.00
	35020-02 Group Insurance Scheme					-	-
	35020-02 - Insurance Premium Deductions		943,343.00		179,769.00	-	1,123,112.00
	35020-13 - Commercial Tax Payable		2,793,782.88	43,988,155.00	43,033,349.53	-	1,838,977.41
	35020-21 - TDS - Employees		810,216.00	643,803.00	855,668.00	-	1,022,081.00
	35020-22 - TDS - Contractors		5,445,102.83	52,149,703.00	52,000,692.22	-	5,296,092.65
	35020-26 Service Tax		426,399.00	1,457,187.00	2,295,948.00	-	1,265,160.00
	35020-35 - Labour Cess		2,364,314.24	15,650,992.00	15,596,130.00	-	2,309,452.24
	35030 - Government Dues Payable					-	-
	35030-03 - Royalty Payable		61,760,440.00	18,884,409.00	12,714,105.00	-	55,590,136.00
	35040 - Refunds Payable					-	-
	35040-91 - Other Deposits		23,852,500.00			-	23,852,500.00
	35041 - Advance Collection of Revenues					-	-
	35041-10 - Professional Tax		1,064.00			-	1,064.00
	35080 - Others, Miscellaneous					-	-
	35080-01 - Stale Cheques		61,769,861.00	7,602.00	21,438,750.00	-	83,201,009.00
	<b>4 - Capital Expenditure &amp; Assets</b>					-	-
	410 - Fixed Assets					-	-
	41010 - Land					-	-
	41010-01 - Land	8,744,534,958.00		11,830,472.00		8,756,365,430.00	-
	41010-02 - Grounds			1,947,964.00		1,947,964.00	-
	41010-03 - Parks & Gardens	118,450,013.00		41,772,193.00		160,222,206.00	-
	41010-04 - Stadiums	591,373.00		388,080.00		979,453.00	-
	41010-05 Cremation Grounds	13,710,186.00				13,710,186.00	-
	41010-08 - Parking Lot	1,295,460.00		50,139,669.00		51,439,129.00	-
	41010-09 OUTDOOR STADIUM	1,828,075.00				1,828,075.00	-
	41015 - Lakes and Ponds					-	-
	41015-00 - Consolidated Lakes and Ponds	16,179,996.00		9,971,657.00		26,151,653.00	-
	41015-01 - Portable Purpose	8,607,149.00		53,408,584.00		62,015,733.00	-
	41015-03 - Lakes	32,671,628.00				32,671,628.00	-
	41020 - Buildings					-	-
	41020-14 - Parking Lots	186,356.00		209,331.00		395,687.00	-
	41020-15 - Kitchen Shed			1,135,736.00		1,135,736.00	-
	41020-01 - Office Buildings	52,052,386.00		11,227,049.00		63,279,435.00	-
	41020-02 - Community Building	137,482,974.00		84,433,394.00		221,916,368.00	-
	41020-03 - Market Building	105,050,336.00		10,002,112.00		115,052,448.00	-
	41020-04 - Hospital Building	9,213,604.00		1,084,986.00		10,298,590.00	-
	41020-05 - Residential Quarters	1,902,357.00		1,687,960.00		3,590,317.00	-
	41020-06 Angan Badi Building	198,002.00				198,002.00	-
	41020-07 - Shopping Centres	13,342,734.00				13,342,734.00	-
	41020-09 - School Building	71,569,631.00		7,281,841.00		78,851,472.00	-
	41020-10 - Swimming Pools	32,232,803.00		45,329,890.00		77,562,693.00	-
	41020-11 - Temples	1,782,645.00				1,782,645.00	-
	41020-13 - Library	675,305.00		5,403,471.00		6,078,776.00	-
	41020-15 - Community Toilet Complex	171,490,809.00		42,041,116.00		213,531,925.00	-
	41020-16 - Building- Octroi	262,500.00				262,500.00	-
	41020-18 - Welcome Gate Construction	6,444,071.00		1,600,874.00		8,044,945.00	-

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
	41020-20- Police Station	3,411,324.00		374,600.00		3,785,924.00	-
	41020-21-Raang Manch	589,901.00				589,901.00	-
	41020-22-Shed & Chabutra Constn	5,587,781.00		7,947,981.00		13,535,762.00	-
	41020-23- Pump House	33,939,478.00				33,939,478.00	-
	41020-24 - Samark Building	7,292,792.00				7,292,792.00	-
	41020-25 Girls Hostel	24,171,005.00				24,171,005.00	-
	41020-27 Sports Complex	178,443,474.00				178,443,474.00	-
	41020-28 Adibashi Hostel	14,817,007.00				14,817,007.00	-
	41020-30 Boundry Wall	27,330,093.00		7,868,140.00		35,198,233.00	-
	41020-31 Indoor Stadium	8,612,309.00				8,612,309.00	-
	41020-32 Mukti Dham	9,558,786.00		12,143,267.00		21,702,053.00	-
	41020-33 Water Works Building	183,603.00				183,603.00	-
	41020-35 - Gymnasium Building	11,721,128.00		450,326.00		12,171,454.00	-
	41020-36- Petrol Pump House	230,079.00				230,079.00	-
	41025 - Heritage Building						-
	41025-14 Statue Idol	2,110,300.00		255,000.00		2,371,300.00	-
	41030 - Road						-
	41030-01 - Concrete Road CCP	1,917,928,935.10		285,502,784.50		2,203,431,719.60	-
	41030-02 - Metalled Road(Bitumen)	144,242,732.30		47,388,451.00		191,631,183.30	-
	41030-03 - Streets	10,592,312.00				10,592,312.00	-
	41030-04 - Lane	680,729.00		5,906,826.00		6,587,555.00	-
	41030-05 - Footpaths Road	21,305,318.00		15,667,194.00		36,972,512.00	-
	41030-08 - Other Roads	67,267,749.44		88,625,852.00		155,893,601.44	-
	41030-09 -Roads - Black Topped	766,714,004.00		10,952,178.00		777,666,182.00	-
	41030-10- Road Kaccha	19,036,967.00				19,036,967.00	-
	41030-11 Cycle Track			412,794.00		412,794.00	-
	41031 - Sewerage And Drainage						-
	41031-01 - Underground Drains	118,488,875.00		94,719,184.50		213,208,059.50	-
	41031-02 - Open Drains	1,134,692,906.85		190,268,762.00		1,324,961,668.85	-
	41031-03 - Drainage	160,611,000.00				160,611,000.00	-
	41031-04 RCC Drain	95,736,924.00		79,251,409.00		174,988,333.00	-
	41032 - Waterways						-
	41032-06 Tube Well	425,038.00				425,038.00	-
	41032-01 - Borewell	35,822,845.00		17,495,385.00		53,318,230.00	-
	41032-03 - Water Reservoirs	28,659,644.00		28,480,463.00		57,140,107.00	-
	41032-04 - Pipes	71,823,201.00		100,874,613.00		172,697,814.00	-
	41032-06- Hand Pumps / Tube Well	600,382.00		502,892.00		1,103,274.00	-
	41032-07 - Water Distribution Assets	481,457,322.00				481,457,322.00	-
	41033 - Public Lighting						-
	41033-04 Street Lights	202,896.00		592,400.00		795,296.00	-
	41033-01 - Lamp Posts	337,227,545.00		6,877,003.00		344,104,548.00	-
	41033-02 - Transformer	53,425.00				53,425.00	-
	41033-04- Traffic Control System	1,845,960.00				1,845,960.00	-
	41033-05 High Mast			167,620.00		167,620.00	-
	41034 - Bridges						-
	41034-00 - Consolidated Bridge	44,947,144.80				44,947,144.80	-
	41034-01 - Flyovers	1,493,800.00				1,493,800.00	-
	41034-02 - Culverts	26,833,752.00		26,023,362.00		54,857,114.00	-
	41040 - Plant & Machinery						-
	41040-01 - Power Pump Set	2,835,898.00		3,629,124.00		6,565,022.00	-
	41040-01 Submersible Pump Set	1,136,893.00				1,136,893.00	-
	41040-01 Pump Set	98,222,254.00		10,543,979.00		108,766,233.00	-
	41040-05 Genarator-Power	161,140.00				161,140.00	-
	41040-05 Solar Power Plant	761,217.00				761,217.00	-
	41040-05 Tree Cutting Machine	67,774.00				67,774.00	-
	41040-07 Hydrolic Platform			1,754,520.00		1,754,520.00	-
	41040-07 Timer Machine Street Light	791,635.00				791,635.00	-
	41040-08 Fogging Machine	247,260.00				247,260.00	-
	41040-09 - Water Meter	6,033,822.00				6,033,822.00	-
	41040-10 - Health Equipments	297,240.00				297,240.00	-
	41050 - Vehicles						-
	41050-10 - Tractors	1,642,455.00				1,642,455.00	-
	41050-01 - Bolero Mahindra (8 Nos)	4,291,016.00				4,291,016.00	-
	41050-01 - Motor Car	6,014,897.00		5,690,890.00		11,705,787.00	-

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
	41050-02 - Jeep	1,122,928.00				1,122,928.00	-
	41050-04 - Trucks	55,791,394.00				55,791,394.00	-
	41050-05 - Tankers	15,010,388.00		760,496.00		15,770,884.00	-
	41050-06 - Cranes	3,337,237.00				3,337,237.00	-
	41050-07 - Ambulances	1.00				1.00	-
	41050-08 Container	2,836,130.00				2,836,130.00	-
	41050-08 - Fire Tenders	14,753,236.00		20,707,066.00		35,460,302.00	-
	41050-09 - Hearse Van	800,022.00				800,022.00	-
	41050-09 Water Voucher	5,916,000.00				5,916,000.00	-
	41050-11-Mobile Rikshaw	114,990.00				114,990.00	-
	41050-12-Haudrolic Tipper	4,495,400.00				4,495,400.00	-
	41050-12-Mobile Toilet Van	2,183,979.00				2,183,979.00	-
	41050-12- Tractors	27,059,642.00		266,541.00		27,326,183.00	-
	41050-13 - Back Hoe Loader	10,553,874.00				10,553,874.00	-
	41050-13 - JCB Ladder	18,059,910.00		381,293.00		18,441,203.00	-
	41050-13 Rickshaw	434,662.00				434,662.00	-
	41050-15 - Motor Cycles	1,500.00				1,500.00	-
	41060 -Office & Other Equipments					-	-
	41060-01 - Air Conditioners	36,394,541.00		687,793.00		37,082,334.00	-
	41060-02 - Computers	8,404,179.00		605,899.00		9,010,078.00	-
	41060-02 Playing Equipment	601,314.00				601,314.00	-
	41060-03 - Faxes	7,350.00				7,350.00	-
	41060-04 - Photo-Copiers	1,470,396.00		43,560.00		1,513,956.00	-
	41060-06 - Water Coolers	1,756,097.00		352,700.00		2,108,797.00	-
	41060-07 Router	48,877.00				48,877.00	-
	41060-07 - Telephone Instrument-Landline	418,391.00				418,391.00	-
	41060-08 Projector	540,285.00				540,285.00	-
	41060-08 - Typewriter	5,000.00				5,000.00	-
	41060-09 EPBX System	502,818.00				502,818.00	-
	41060-09 - Others	442,211.00				442,211.00	-
	41060-10 - Laptop	244,180.00				244,180.00	-
	41060-10- Television Sets	49,909.00				49,909.00	-
	41060-11- Printers	791,058.00		201,251.00		992,309.00	-
	41060-14 - Air Conditioner-Room	448,700.00				448,700.00	-
	41060-15 - Air Conditioner-Split	218,703.00				218,703.00	-
	41060-17 - Telephone Instrument-Mobile	45,440.00				45,440.00	-
	41060-18 - CCTV Camera	131,974.00		166,080.00		298,054.00	-
	41070 -Furniture, Fixtures,Fitting & Electrical Appliance					-	-
	41070-01 - Chairs	1,562,766.00		19,756.00		1,582,522.00	-
	41070-02 - Tables	766,639.00		73,530.00		860,169.00	-
	41070-03 - Armchairs	1,406,615.00		288,104.00		1,694,719.00	-
	41070-04 - Cupboards	1,117,997.00				1,117,997.00	-
	41070-05 - Fans	1,562,485.00				1,562,485.00	-
	41070-06 - Electrical Fittings	77,251,655.00		4,472,718.00		81,724,393.00	-
	41070-09 - Others	520,563.00		141,664.00		662,227.00	-
	41070-10 - Furniture Office	5,654,741.00		3,556,672.00		9,211,413.00	-
	41070-10 - Interior Work	981,243.00				981,243.00	-
	41070-11 - Furniture School	4,209,735.00		98,632.00		4,308,367.00	-
	41070-12 - Furniture-Health	37,548.00				37,548.00	-
	41080 - Other Fixed Assets					-	-
	41080 - 14 Gym Equipements	357,775.00				357,775.00	-
	411 - Accumulated Depreciation					-	-
	41120 - Buildings					-	-
	41120-17 - Kitchen Shed				21,648.18	-	21,648.18
	41120-18 - Parking Lots		3,105.93		9,700.72	-	12,806.65
	41120-01 - Office Buildings		3,023,795.41		2,020,433.83	-	5,044,229.24
	41120-02 - Community Building		10,807,699.75		6,749,785.95	-	17,557,485.70
	41120-03 - Market Building		11,822,930.99		3,682,716.91	-	15,505,647.90
	41120-04 - Hospital Building		795,934.50		338,366.28	-	1,134,300.78
	41120-05 - Residential Quarters		60,794.56		103,875.45	-	164,670.01
	41120-07 - Shopping Centres		739,940.52		444,757.80	-	1,184,698.32
	41120-09 - School Building		23,806,791.17		2,530,658.47	-	26,337,449.64
	41120-10 - Swimming Pools		733,663.04		2,215,457.05	-	2,949,120.09
	41120-11 - Temples		148,835.00		59,421.50	-	208,256.50

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
	41120-13 - Library		41,884.08		112,567.98	-	154,452.06
	41120-14- Community Toilet Complex		21,260,349.79		6,714,874.51	-	27,975,224.30
	41120-15- Building-Octroi		201,223.00		8,750.00	-	209,973.00
	41120-16- Gymnasium		1,358,205.49		405,715.13	-	1,763,920.62
	41120-17- Sports Complex		12,970,423.25		5,948,115.80	-	18,918,539.05
	41120-18 - Welcome Gate Constn		526,209.14		376,500.19	-	902,709.33
	41120-20 - Samark Building		1,801,975.14		243,093.07	-	2,045,068.21
	41120-21 - Pump House		24,629,989.63		1,131,315.93	-	25,761,305.56
	41120-22 - Aagan Bad		13,200.14		6,600.07	-	19,800.21
	41120-23 - Boundary Wall		1,861,364.78		1,750,246.43	-	3,611,611.21
	41120-24 - Girls Hostel		1,090,967.73		805,700.17	-	1,896,667.90
	41120-25 - Indoor Stadium		637,401.56		430,615.45	-	1,068,017.01
	41120-26 - Police Station		99,060.17		126,197.47	-	225,257.64
	41120-27 - Rang Manch		27,211.70		19,663.37	-	46,875.07
	41120-28 - Shed & Chabutra		239,660.00		629,295.91	-	868,955.91
	41120-29 - Water Works Building		12,240.20		6,120.10	-	18,360.30
	41120-30 - Aadibashi Hostel		493,900.23		493,900.23	-	987,800.46
	41120-31 - Mukti Dham		590,480.65		949,570.75	-	1,540,051.40
	41120-32 - Petrol Pump House		7,669.30		7,669.30	-	15,338.60
	41130 - Roads & Bridges					-	-
	41130-06 - Streets		2,815,142.01		3,530,769.68	-	6,345,911.69
	41130-01 - Concrete Roads		934,129,713.73		307,183,071.12	-	1,241,312,784.85
	41130-02 - Metalled Roads (Bitumen)		41,307,172.47		62,168,635.11	-	103,475,807.58
	41130-03 - Other Roads		21,985,353.09		49,207,198.64	-	71,192,551.73
	41130-06 - Road BlackTopped		737,443,529.16		21,944,118.83	-	759,387,647.99
	41130- 07-Kachcha Road		19,036,966.00			-	19,036,966.00
	41130-08 Footpaths Road. □		6,282,950.16		11,625,658.82	-	17,908,608.98
	41130-09 - Lane		113,454.83		1,886,346.00	-	1,999,800.83
	41130-10 - Cycle Track				137,598.00	-	137,598.00
	41131 - Sewerage And Drainage					-	-
	41131-01 - Underground Drains		6,690,621.04		11,881,467.23	-	18,572,088.27
	41131-02 - Open Drains		443,101,516.27		86,508,339.91	-	529,609,856.18
	41131-03 - Drainage		59,791,851.00		10,707,400.00	-	70,499,251.00
	41131-04 RCC Drain		6,877,292.20		10,790,530.70	-	17,667,822.90
	41132 - Waterways					-	-
	41132-06 - Tubewell		42,503.80		42,503.80	-	85,007.60
	41132-01 - Borewell		15,891,581.95		3,915,123.25	-	19,806,705.20
	41132-03 - Water Reservoirs		716,810.15		1,406,953.38	-	2,123,763.53
	41132-05 - Pipes		1,893,730.68		3,767,139.82	-	5,660,870.50
	41132-05 - Water Distribution Assets		89,334,946.10		12,036,433.05	-	101,371,379.15
	41132-07 Hand Pumps / Tube Well □		221,510.10		220,654.80	-	442,164.90
	41133 - Public Lighting					-	-
	41133-04 - Street Lights		20,289.60		79,529.60	-	99,819.20
	41133-01 - Lamp Posts		288,522,112.30		6,223,364.35	-	294,745,476.65
	41133-02 - Transformer		5,342.50		3,561.67	-	8,904.17
	41133-04- Traffic Signals		469,862.30		184,596.00	-	654,458.30
	41133-05 - High Mast				16,762.00	-	16,762.00
	41134 - Bridges					-	-
	41134-01 - Culvert		2,219,957.46		3,024,056.53	-	5,244,013.99
	41134-02 - Flvovers		129,388.66		49,793.33	-	179,181.99
	41134-04 - Bridges		8,010,221.32		1,498,238.16	-	9,508,459.48
	41140 - Plant & Machinery					-	-
	41140-01 - Power Pump Set		401,490.85		552,855.00	-	954,345.85
	41140-01 - Submersible Pump Set		141,815.50		113,689.30	-	255,504.80
	41140-01 - Pump Sets		58,530,720.55		10,692,554.10	-	69,223,274.65
	41140-02 - Generator-Power		24,171.00		16,114.00	-	40,285.00
	41140-03 - Solar Power Plant		152,243.40		76,121.70	-	228,365.10
	41140-04 - Fogging Machine		37,089.00		24,726.00	-	61,815.00
	41140-05 - Timer Machine Street Light		79,163.50		79,163.50	-	158,327.00
	41140-06 - Tree Cutting Machine		6,777.40		6,777.40	-	13,554.80
	41140-07 - Water Meter		462,592.20		603,382.20	-	1,065,974.40
	41140-08 - Hydraulic Platform				175,452.00	-	175,452.00
	41140-10 - Health Equipment		100,820.00		29,724.00	-	130,544.00
	41150 - Vehicles					-	-

Deputy Commissioner (Finance)  
Municipal Corporation, Raigar (C.G.)



GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
	41150-10 - Tractors		83,026.85		99,695.70	-	182,722.55
	41150-01 - Motor Car		3,992,115.00		1,135,191.70	-	5,127,306.70
	41150-02 - Jeep		1,122,927.00		-	-	1,122,927.00
	41150-04 - Trucks		30,744,547.75		5,579,139.40	-	36,323,687.15
	41150-05 - Tankers		10,625,204.40		893,846.80	-	11,519,051.20
	41150-06 - Cranes		1,036,680.55		333,723.70	-	1,370,404.25
	41150-08 - Fire Tenders		1,729,754.35		2,795,976.90	-	4,525,731.25
	41150-09 - Hearse Van		522,582.40		80,002.20	-	602,584.60
	41150-10 - JCB Lader		10,576,832.00		1,844,120.30	-	12,420,952.30
	41150-11 - Mobile Toilet Vans		529,522.80		218,397.90	-	747,920.70
	41150-12 - Tractors		11,008,052.50		2,783,841.05	-	13,791,923.55
	41150-13 - Motor Cycles		1,499.00		-	-	1,499.00
	41150-14 - Back Hoe Loader		2,110,774.80		1,055,387.40	-	3,166,162.20
	41150-15 - Bolero Mahindra		858,203.20		429,101.60	-	1,287,304.80
	41150-16 - Container		425,419.50		283,613.00	-	709,032.50
	41150-17 - Hydraulic Tipper		726,180.00		449,540.00	-	1,175,720.00
	41150-18 - Mobile Rickshaw		17,248.50		11,499.00	-	28,747.50
	41150-19 - Rickshaw		217,331.00		144,887.33	-	362,218.33
	41150-20 - Water Voucher		591,600.00		591,600.00	-	1,183,200.00
	41160 - Office & Other Equipments					-	-
	41160-01 - Air Conditioners		10,733,874.15		3,695,850.65	-	14,429,724.80
	41160-02 - Computers		6,919,029.90		502,089.50	-	7,421,119.40
	41160-03 - Faxes		1,470.00		735.00	-	2,205.00
	41160-04 - Photo-Copiers		506,760.10		149,217.60	-	655,977.70
	41160-06 - Water Coolers		405,601.55		185,036.70	-	590,638.25
	41160-07 - Telephone Instrument-Landline		245,723.50		19,669.10	-	265,392.60
	41160-08 - Typewriter		4,999.00		-	-	4,999.00
	41160-09 - Others		52,749.90		44,221.10	-	96,971.00
	41160-11 - Printers		666,770.60		67,300.80	-	734,071.40
	41160-12 - Air Conditioner-Room		448,699.00		-	-	448,699.00
	41160-13 - Air Conditioner-Split		85,377.60		21,870.30	-	107,247.90
	41160-14 - Telephone Instrument-Mobile		22,720.00		4,544.00	-	27,264.00
	41160-15 - Laptop		136,247.00		28,138.00	-	164,385.00
	41160-16 - Television Sets		9,039.90		4,540.90	-	13,580.80
	41160-17 - CCTV Camera		19,796.10		29,805.40	-	49,601.50
	41160-18 - EPBX System		100,563.60		50,281.80	-	150,845.40
	41160-19 - Playing Equipment		115,102.50		60,131.40	-	175,233.90
	41160-20 - Projector		81,042.75		54,028.50	-	135,071.25
	41160-21 - Router		4,887.70		4,887.70	-	9,775.40
	41170-Furniture, Fixtures, Fittings & Electrical Appliance					-	-
	41170-01 - Chairs		299,528.50		157,264.40	-	456,792.90
	41170-02 - Tables		99,924.30		66,036.90	-	185,961.20
	41170-03 - Almirahs		145,048.90		164,864.50	-	309,913.40
	41170-04 - Cupboards		111,799.70		111,799.70	-	223,599.40
	41170-05 - Fans		833,765.50		81,056.50	-	914,822.00
	41170-06 - Electrical Fittings		35,699,471.40		8,065,381.15	-	43,764,852.55
	41170-09 - Others		53,598.55		61,571.10	-	115,169.65
	41170-10 - Furniture Office		4,491,402.20		870,069.25	-	5,361,471.45
	41170-12 - Furniture Health		37,547.00		-	-	37,547.00
	41170-13 - Furniture-School		4,178,746.00		13,736.70	-	4,192,482.70
	41170-14 Interior Work		196,248.60		98,124.30	-	294,372.90
	41180 - Other Fixed Assets					-	-
	41180-01 - Gym Equipments		35,777.50		35,777.50	-	71,555.00
	412 - Capital Work-in-Progress					-	-
	41210 - Assets Out Of Specific Grants					-	-
	41210-02 - Community Building	985,403.00		1,038,106.00		2,023,509.00	-
	41210-02 - Market Building			156,727.00		156,727.00	-
	41210-02 - Welcome Gate	11,900.00				11,900.00	-
	41210-12 Concrete C& Road	17,607,557.00		18,996,973.00		36,604,530.00	-
	41210-14 Community Bhavan	648,006.00		153,351.00		801,357.00	-
	41210-22 Stadium	1,035,435.00				1,035,435.00	-
	41210-32 - Water Reservoirs	717,670.00				717,670.00	-
	41210-33 - Pipes	1,059,746.00		3,694,852.00		4,754,598.00	-
	41210-52 - Pump Set	192,924.00				192,924.00	-

Deputy Commissioner (Finance)  
Municipal Corporation, Noida (C.G.)



GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
	41210-93 Public Toilet			2,320,553.00		2,320,553.00	-
	41210-94 Chabutra			208,113.00		208,113.00	-
	41210-01 - Buildings	14,882,712.50		27,618,161.00		42,500,873.50	-
	41210-03 CWIP - Community Toilet Complex	9,816,790.00				9,816,790.00	-
	41210-06 Talibandha Talah Expenses	7,432,245.00		34,657,648.00		42,089,893.00	-
	41210-11 - Roads & Bridges	41,281,855.00		32,409,665.00		73,691,520.00	-
	41210-16 -Dumartara Market	178,271,255.00		56,262,557.00		244,473,812.00	-
	41210-21 - Sewerage and Drainage	526,159,021.15		65,640,269.00		591,799,300.15	-
	41210-31 - Waterways	83,770,576.00		13,833,162.00		97,603,738.00	-
	41210-32 CWIP -Ponds	53,646,944.00				53,646,944.00	-
	41210-41 - Public Lighting	9,101,498.00		188,360.00		9,289,858.00	-
	41210-51 - Plant & Machinery	70,315.00				70,315.00	-
	41210-61 - Vehicles	71,581.00				71,581.00	-
	41210-71 - Office & Other Equipments	565,025.00		4,780.00		569,805.00	-
	41210-81-Furniture,Fixture,Fittings&Electrical Appliance	18,000.00				18,000.00	-
	41210-91 - Other Fixed Assets	2,425,436.00		2,166,991.00		4,592,427.00	-
	41210-92 CWIP-Parks and Play Ground	68,131,358.00				68,131,358.00	-
	41210-93 Mukti Dhaam			887,314.00	600,000.00	287,314.00	-
	41220 - Assets Out Of Special Funds					-	-
	41220-02 - Community Buildings	222,794.00		219,027.00		441,821.00	-
	41220-01 - Buildings	196,199.00		238,560.00		434,759.00	-
	41220-11 - Roads & Bridges	92,837.00				92,837.00	-
	41220-12- CWIP -Roads - Black Topped	243,600,984.00				243,600,984.00	-
	41220-13 - CWIP -Roads - Concrete	450,328,991.00				450,328,991.00	-
	41220-14- Road Kachcha	68,109,769.00				68,109,769.00	-
	41220-15- Footpath	52,086,638.00				52,086,638.00	-
	41220-21 - Sewerage and Drainage	334,057.00				334,057.00	-
	41220-31 - Waterways	96,080.00		355,501.00		451,581.00	-
	41230 - Assets Out Of Specific Schemes					-	-
	41230-01 - Buildings	135,172,773.00				135,172,773.00	-
	41230-11 - Roads & Bridges	40,762,058.00		31,588,176.00		72,350,234.00	-
	41230-21 - Sewerage and Drainage	39,831,284.00		8,847,141.00		48,678,425.00	-
	41230-31 - Waterways	6,477,452.00		4,294,387.00		10,771,839.00	-
	41240 - Assets Out of Own Resources					-	-
	41240-02- Commercial Building	208,863,494.00				208,863,494.00	-
	41240-03- Hospitals	534,472.00				534,472.00	-
	41240-04- Community Centre	158,177,738.00				158,177,738.00	-
	41240-05 -Schools Buildin	45,919,820.00				45,919,820.00	-
	41240-06- Gymnasium	2,681,745.00				2,681,745.00	-
	41240 - 08- Residential Building	161,265,378.00				161,265,378.00	-
	41240-91 - Other Fixed Assets	301,118.00				301,118.00	-
	41240 - 93-Statue	1,279,084.00				1,279,084.00	-
	420 - Investments -General Fund					-	-
	42080 - Other Investments					-	-
	CBI FDR A/c No.- 3302269470			2,500,000.00		2,500,000.00	-
	CBI FDR A/c No.- 3302269561			2,500,000.00		2,500,000.00	-
	CBI FDR A/c No.- 3302269684			2,000,000.00		2,000,000.00	-
	42080-01-Investment on FDR	13,328,082.00		3,000,000.00	2,500,000.00	13,828,082.00	-
	4208002bank Gurantee Refund	1,389,299.00				1,389,299.00	-
	42080-03- FDR with Nationalised Bank	2,000,000.00				2,000,000.00	-
	42080 - 04 -FDR with Pvt Bank	6,845,575.00				6,845,575.00	-
	IDBI Bank Fixed Deposit 105000000912			9,000,000.00	9,000,000.00	-	-
	IDBI Bank Fixed Deposit 105000000921			9,000,000.00	9,000,000.00	-	-
	IDBI Bank Fixed Deposit 105000000930			9,000,000.00	9,000,000.00	-	-
	IDBI Bank Fixed Deposit 105000036449			150,000,000.00	150,000,000.00	-	-
	IDBI Bank Fixed Deposit 13-14 (40-666)			18,000,000.00	18,000,000.00	-	-
	SBI FDR 0032342399111	53,373,155.00		1,569,348.00		54,942,503.00	-
	UBI-FDR-540903030008460			8,124,414.00		8,124,414.00	-
	UBI-FDR-540903230007668	6,654,756.00		573,214.00		7,237,980.00	-
	UCO Bank 18350310025581 (FDR)	58,574,938.00			60,725,689.00	-	-
	UCO Bank 18350310025598 (FDR)	58,574,938.00		2,150,751.00	60,725,689.00	-	-
	UCO Bank-FDR-539435	50,000,000.00		9,355,743.00	59,355,743.00	-	-
	430 - Stock - In- Hand					-	-
	43010 - Stores					-	-

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
	43010-03- Inventory Horticulture	100,250.00				100,250.00	-
	43010-04-Inventory Agriculture Produce	1,015,100.00				1,015,100.00	-
	43010-05-Inventory Trees	4,535,056.00				4,535,056.00	-
	43010-06- Inventory Medicines	436,075.00				436,075.00	-
	43010-07 - Inventory - Others	13,497,678.00				13,497,678.00	-
	43010-11 - Purchases			259,658.00		259,658.00	-
	43010-12- Inventory Computer Consumable	9,480.00				9,480.00	-
	43010-13- Inventory Education	30,910.00				30,910.00	-
	43010-21 - Consumption	33,937.00		1,558,220.67		1,592,157.67	-
	431 - Sundry Debtors (Receivables)					-	-
	43110 - Receivables For Property Taxes					-	-
	43110-01 - Property Tax Receivable -Current Year			241,441,000.00	241,441,000.00	-	-
	43110-02 - Property Tax Receivable - Year 1	39,414,000.00		34,437,770.00	31,606,770.00	42,245,000.00	-
	43120 - Receivable For Other Taxes					-	-
	43120-01 - Samakhi Kar Receivable - Current Year			77,430,000.00	77,430,000.00	-	-
	43120-02 -Samakhi Kar Receivable Year-1	20,071,000.00		22,278,090.00	19,299,090.00	23,050,000.00	-
	43120-03 - Nirakshrit Kar Receivable Year - 1			2,909,113.00	2,909,113.00	-	-
	43120-03-Nirakshrit Kar Receivable Current Year			19,195,072.00	19,195,072.00	-	-
	43120-08 TDS RECEIVABLE	113,208.00		63,169.00	28,272.00	148,105.00	-
	43130 - Receivable For Fees & User Charges					-	-
	43130-01 - Water Supply Receivable -Current Year			145,356,000.00	145,356,000.00	-	-
	43130-02 - Water Supply Receivable -Year 1	28,946,000.00		28,011,915.00	22,904,915.00	34,053,000.00	-
	43140 - Receivable From Other Sources					-	-
	43140-01 - Rent Receivable - Current Year			22,481,216.00	22,481,216.00	-	-
	43140-02 - Rent Receivable - Year 1	22,651,000.00		6,395,308.00	10,414,757.00	18,631,551.00	-
	460 - Loans, Advances and Deposits					-	-
	46010 - Loans And Advances To Employees					-	-
	46010-04 VA Advance Vehicle			35,000.00	16,000.00	19,000.00	-
	46010-12 - Advance for Grain	1,204.00		400,000.00	145,000.00	256,204.00	-
	46010-01 GPF Advance	16,046,200.00		19,715,930.00	624,000.00	37,136,130.00	-
	46010-05 Advance to Employees- Others	8,567,034.54		78,500.00	3,243,652.00	5,401,882.54	-
	46010-31 - Advance for Festival	228,400.00		2,762,000.00	690,826.00	2,109,574.00	-
	46010-91 - Miscellaneous Advances	100,173.00		10,015.00		110,188.00	-
	46030 - Loans to Others					-	-
	Advance to Bank	24,000.00		384,834.00	384,834.00	24,000.00	-
	46040 - Advance To Suppliers And Contractors					-	-
	46040-90 Advance to Contractor	150,000.00				150,000.00	-
	46040-00-Consol Advance To Suppliers & Contractor	3,316,803,005.00				3,316,803,005.00	-
	46050 - Advance to Others					-	-
	46050-00 - Consolidated Advances To Others	11,974,250.00				11,974,250.00	-
	46050-02- Advance Consultant	891,000.00				891,000.00	-
	46050-21 - Advance Against Schemes	20,000.00				20,000.00	-
	46060 - Deposits With External Agencies					-	-
	46060-91 - Other Deposits	36,600.00				36,600.00	-
	46060-11 - Electricity Deposits	72,800.00				72,800.00	-
	470 - Other Assets					-	-
	47010 - Deposit Works -Expenditure					-	-
	47010-01-ILCS Toilet			311,945.00		311,945.00	-
	47010-04-Deposit Works Expenditure- SSA			3,338,644.00		3,338,644.00	-
	47010-00 - Consolidated Deposit Works - Expenditure			521,290.00		521,290.00	-
	47010-01 BSUP Housing Expenses	286,000.00		112,926,527.00		113,212,527.00	-
	47010-02 - Electrical	452,636.00		2,058,779.00		2,511,415.00	-
	47010-04- Deposit Work Rajiv Avash Yojna			5,551,177.00		5,551,177.00	-
	47010-04- Vaimiki Ambedkar Awas Yojna Expenses	1,216,337.00				1,216,337.00	-
	47010-06 - Angan Wadi	1,176,152.00		618,600.00		1,794,752.00	-
	Grand Total	26,919,685,636.75	26,919,685,636.75	26,855,489,568.41	26,855,489,568.41	32,708,169,656.89	32,708,169,656.89

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



## Raipur Municipal Corporation(2011-15)

## Balance Sheet

As at 31-Mar-2014

Sources of Funds :	Amount	Amount
Capital Account		
Loans (Liability)		
Current Liabilities		
Sundry Creditors		
Branch / Divisions		(71,638,000.00)
Head Office - RMC	2,203,765,651.65	
Zone	37,102,772.64	
Zone-1	224,292,504.00	
Zone-2	127,519,377.00	
Zone-3	229,664,897.01	
Zone 4	406,930,149.00	
Zone 5	242,156,371.00	
Zone 6	441,465,383.00	
Zone 7	378,269,526.00	
Zone 8	190,208,276.00	
Suspense A/c		
Suspense A/c		
Suspense A/c		
3 - Capital Receipts & Liabilities		24,251,572,974.31
310 - Municipal (General) Fund	17,569,811,660.53	
311 - Earmarked Funds	-	
312 - Reserve Funds	1,218,777,958.31	
320 - Grants, Contribution for Specific Purposes	3,204,522,172.10	
330 - Secured Loans	909,368,641.00	
331 - Unsecured Loans	-	
340 - Deposits Received	327,723,147.28	
341 - Deposit Works	-	
350 - Other Liabilities	1,021,369,395.09	
360 - Provisions	-	
4 - Capital Expenditure & Assets		(20,246,872,362.21)
410 - Fixed Assets	16,503,469,510.81	
411 - Accumulated Depreciation	(3,562,782,362.20)	
412 - Capital Work-in- Progress	2,332,786,213.65	
420 - Investments -General Fund	101,367,853.00	
421 - Investments -Other Funds	-	
430 - Stock - In- Hand	19,490,901.33	
431 - Sundry Debtors (Receivables)	1,474,237,436.00	
432 -Accumulated Provision Against Debtors (Receivables)	-	
440 - Pre-Paid Expenses	-	
450 - Cash And Bank Balance	-	
460 - Loans, Advances and Deposits	3,372,672,403.54	
461 - Accumulated Provisions Against Loans,Advances and Deposit	-	
470 - Other Assets	124,937,267.00	
480 - Miscellaneous Expenditure to Be Written Off	-	
Profit & Loss A/c		-
Opening Balance	2,160,901,644.90	
Current Period	836,551,977.58	
Less: Transferred	(641,476,039.70)	
<b>Total</b>		<b>3,933,062,612.10</b>
<b>Application of Funds :</b>		
Current Assets		3,933,062,612.10
Closing Stock	-	
45010 - Cash-in-Hand	2,088,220.08	
Bank Accounts	3,930,974,392.02	
<b>Total</b>		<b>3,933,062,612.10</b>



Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)

**Raipur Municipal Corporation**  
**Income and Expenditure Statement**  
1-Apr-2013 to 31-Mar-2014

Particulars	Amount	Amount
<b>Income Statement :</b>		
<b>Indirect Incomes</b>		
<b>1 - Revenue Income</b>		<b>1,882,234,099.57</b>
110 - Tax Revenue	588,537,049.00	
120 - Assigned Revenues & Compensations	562,888,120.00	
130 - Rental Income From Municipal Properties	36,662,852.00	
140 - Fees & User Charges	160,485,518.37	
150 - Sale & Hire Charges	5,321,743.00	
160 - Revenue Grants, Contribution & Subsidies	400,405,577.00	
170 - Income From Investments	99,054,028.20	
171 - Interest Earned	28,875,803.00	
180 - Other Income	3,409.00	
185 - Prior Period	-	
190 - Transfer Int Activity Fund	-	
191 - Transfer Into Corporate Fund	-	
192 - Transfer Into Employee Fund	-	
		<b>1,882,234,099.57</b>
<b>2 - Revenue Expenditure</b>		<b>2,523,710,139.27</b>
210 - Establishment Expenses	848,610,837.00	
220 - Administrative Expenses	101,471,635.87	
230 - Operations & Maintenance	700,564,851.74	
240 - Interest & Finance Charges	168,110.25	
250 - Programme Expenses	16,703,117.00	
260 - Revenue Grants, Contribution and Subsidies	161,940,256.00	
270 - Provisions and Write Off	-	
271 - Miscellaneous Expenses	100,000.00	
272 - Depreciation	694,151,331.41	
285 - Prior Period	-	
290 - Transfer To Activity Funds	-	
291 - Transfer To Corporate Fund	-	
292 - Transfer To Employee Fund	-	
<b>Excess of Income over Expenditure:</b>		<b>(641,476,039.70)</b>

Deputy Commissioner (Finance)  
Municipal Corporation



**Raipur Municipal Corporation**  
**Receipt & Payment Account**  
1-Apr-2013 to 31-Mar-2014

<b>Inflow of Cash :</b>	<b>Amount</b>	<b>Amount</b>
<b>Branch / Divisions</b>		<b>1,720,422,049.00</b>
Head Office - RMC	1,227,817,820.00	
Zone	22,458,374.00	
Zone-1	50,339,875.00	
Zone-2	96,192,660.00	
Zone-3	55,868,506.00	
Zone 4	61,757,313.00	
Zone 5	41,426,709.00	
Zone 6	53,644,254.00	
Zone 7	58,267,538.00	
Zone 8	52,649,000.00	
<b>1 - Revenue Income</b>		<b>1,096,093,105.57</b>
110 - Tax Revenue	53,969,143.00	
120 - Assigned Revenues & Compensations	562,888,120.00	
130 - Rental Income From Municipal Properties	15,109,468.00	
140 - Fees & User Charges	160,476,083.37	
150 - Sale & Hire Charges	5,321,743.00	
160 - Revenue Grants, Contribution & Subsidies	182,518,027.00	
170 - Income From Investments	86,931,309.20	
171 - Interest Earned	28,875,803.00	
180 - Other Income	3,409.00	
<b>2 - Revenue Expenditure</b>		<b>2,332,486.00</b>
210 - Establishment Expenses	1,039,518.00	
220 - Administrative Expenses	693,268.00	
230 - Operations & Maintenance	500,000.00	
240 - Interest & Finance Charges	200.00	
260 - Revenue Grants, Contribution and Subsidies	99,500.00	
<b>3 - Capital Receipts &amp; Liabilities</b>		<b>2,961,797,089.27</b>
320 - Grants, Contribution for Specific Purposes	2,815,196,996.45	
340 - Deposits Received	107,609,920.82	
350 - Other Liabilities	38,990,172.00	
<b>4 - Capital Expenditure &amp; Assets</b>		<b>933,384,265.00</b>
412 - Capital Work-in- Progress	600,000.00	
420 - Investments -General Fund	378,307,121.00	
431 - Sundry Debtors (Receivables)	550,179,843.00	
460 - Loans, Advances and Deposits	4,297,301.00	
<b>Total</b>		<b>6,714,028,994.84</b>
<b>Outflow of Cash :</b>		
<b>Branch / Divisions</b>		<b>1,792,050,614.00</b>
Head Office - RMC	478,251,365.00	
Zone	57,099,569.00	
Zone-1	145,543,771.00	
Zone-2	153,257,695.00	
Zone-3	121,903,369.00	
Zone 4	212,697,095.00	
Zone 5	132,926,301.00	

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur (C.G.)



**Raipur Municipal Corporation**  
**Receipt & Payment Account**  
1-Apr-2013 to 31-Mar-2014

Zone 6	162,369,692.00	
Zone 7	212,356,589.00	
Zone 8	115,645,168.00	
<b>1 - Revenue Income</b>		<b>109,825.00</b>
130 - Rental Income From Municipal Properties	58,825.00	
160 - Revenue Grants, Contribution & Subsidies	51,000.00	
<b>2 - Revenue Expenditure</b>		<b>855,408,485.25</b>
210 - Establishment Expenses	358,536,808.00	
220 - Administrative Expenses	56,570,567.00	
230 - Operations & Maintenance	322,086,622.00	
240 - Interest & Finance Charges	168,310.25	
250 - Programme Expenses	1,392,927.00	
260 - Revenue Grants, Contribution and Subsidies	116,553,251.00	
271 - Miscellaneous Expenses	100,000.00	
<b>3 - Capital Receipts &amp; Liabilities</b>		<b>2,965,992,059.00</b>
320 - Grants, Contribution for Specific Purposes	242,778,317.00	
340 - Deposits Received	38,021,840.00	
350 - Other Liabilities	2,685,191,902.00	
<b>4 - Capital Expenditure &amp; Assets</b>		<b>431,932,946.00</b>
410 - Fixed Assets	119,962,611.00	
412 - Capital Work-in- Progress	58,840,791.00	
420 - Investments -General Fund	212,500,000.00	
431 - Sundry Debtors (Receivables)	96,385.00	
460 - Loans, Advances and Deposits	23,376,264.00	
470 - Other Assets	17,156,895.00	
<b>Total</b>		<b>6,045,493,929.25</b>
<b>Nett Inflow</b>		<b>668,535,065.59</b>

Deputy Commissioner (Finance)  
Municipal Corporation, Raipur

